

Budget Revision Requests

Revision No.: 0005680
Departments: District Attorney
Title: DA - Increase Restricted Fund Balance by Unanticipated Proposition 172 Revenue
Budget Action: Establish appropriation of \$142,486 to increase Restricted Public Safety Prop 172 fund balance in District Attorney General Fund funded by unanticipated revenue from Proposition 172.

Revision No.: 0005682
Departments: Debt Service
Title: Municipal Finance Debt Service Fund: FY 17/18 Residual Fund Balance
Budget Action: Decrease budgeted revenues of \$11,000 in the Municipal Finance Debt Service Fund in Use of Money and Property offset by a release of Restricted fund balance.

Revision No.: 0005704
Departments: General Services
Title: Transfer appropriations from Services and Supplies savings and designate in Committed Fund Balance
Budget Action: Increase appropriations of \$360,000 in the General Services General Fund to increase Committed General Services Projects fund balance funded by a decrease of appropriations of Services & Supplies.

Revision No.: 0005712
Departments: Housing/Community Development
Title: CSD - HCD Increase CDBG Restricted Fund Balance
Budget Action: Transfer appropriations of \$50,000 in Housing & Community Development (HCD) CDBG Fund from Services and Supplies to increase Restricted Purpose of Fund Balance for unspent project proceeds at year end.

Revision No.: 0005713
Departments: Housing/Community Development
Title: CSD - HCD Increase Affordable Housing Fund Housing Trust Funds Fund Balance
Budget Action: Increase appropriations of \$630,000 in Housing & Community Development (HCD) Affordable Housing Fund to increase Restricted Housing Trust Fund (\$600,000) and Purpose of Fund (\$30,000) Fund Balance funded by a decrease in Residual Fund Balance at fiscal year-end for results of operations.

Revision No.: 0005714
Departments: Housing/Community Development
Title: CSD - HCD Increase HOME Restricted Fund Balance
Budget Action: Increase appropriations of \$550,000 in Housing & Community Development (HCD) HOME Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

Revision No.: 0005734
Departments: County Executive Office, Public Works
Title: GEO/PW - Transfer labor costs for Disaster Cost Recovery Manager

Budget Revision Requests

Budget Action: Transfer appropriations of \$20,000 in the CEO, General Fund from Salaries and Benefits to Intrafund Expenditure Transfer Out (\$20,000) for Thomas Fire and Debris Flow Cost Recovery. Increase appropriations of \$20,000 in the PW, Roads-Operations Fund for Salaries and Benefits funded by an operating transfer.

Revision No.: 0005758
Departments: Social Services
Title: Transfer funds and appropriations from Social Services Fund 0056 to Fund 0055
Budget Action: Increase appropriations of \$719,200 in Social Services Department Fund 0055 in Salaries and Employee Benefits funded by unanticipated State (\$366,792) and Federal (\$352,408) revenues. Decrease appropriations of \$719,200 in Social Services Department SB IHSS Public Authority Fund 0056 for Salaries and Employee Benefits offset by decreases in Intergov Revenue-State (\$366,792) and Intergov Revenue-Federal (\$352,408).

Revision No.: 0005759
Departments: General Services
Title: Increase Capital Outlay Committed Fund Balance
Budget Action: Transfer appropriations of \$1,057,469 in the General Services Department, Capital Outlay Fund from Capital Assets to an Increase to Committed Fund Balance by \$1,057,469

Revision No.: 0005784
Departments: Parks
Title: CSD/Parks: 17/18 Parks Capital Project Closeout
Budget Action: Increase appropriations of \$510,000 in Community Service Department, Parks Dept Capital Projects Fund to increase Committed Fund Balance funded by an decrease to Residual Fund Balance (\$510,000) at fiscal year-end for results of operations.

Revision No.: 0005795
Departments: Public Health
Title: Public Health: FY 17-18 Residual Fund Balance
Budget Action: Establish Appropriation of \$285,000 in the Public Health Department General Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end. Establish appropriation of \$68,000 in the Public Health Department General 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.: 0005800
Departments: Probation
Title: Establish Appropriations for JJCPA Restricted Fund balance from unanticipated growth revenue
Budget Action: Establish Appropriations of \$480,390.00 in Probation Department General Fund for Restricted Probation LESF/COPS fund balance funded by unanticipated State revenue (Growth).

Revision No.: 0005801
Departments: Probation
Title: FYE YOBG Restricted Fund Balance Adjustment

Budget Revision Requests

Budget Action: Establish Appropriations of \$911,802.00 in Probation Department General Fund for Restricted Probation YOBG Fund Balance funded by unanticipated State revenue (growth \$108,574, & \$622,051 additional allocation) and Transfer Appropriations of \$181,177.00 from Salaries and Employee Benefits.

Revision No.: 0005826
Departments: Sheriff
Title: Recognize Mutual Aid Claims for Thomas Fire/2018 Debris Flow
Budget Action: Increase appropriation of \$3,863,805 in Sheriff General Fund for Services and Supplies - Professional Services funded by release of Committed Strategic Reserve fund balance.

Revision No.: 0005828
Departments: North County Jail
Title: Decrease Budgeted Services and Supplies for construction costs
Budget Action: Decrease budgeted revenues by \$5,562,261 in the North County Jail AB900 Fund offset by a reduction to Changes to Committed Purpose of FB (\$3,444,076) and a decrease in appropriations for Services & Supplies (\$2,018,185) and Capital Assets (\$100,000).

Revision No.: 0005831
Departments: General Services
Title: Transfer appropriations for Salaries in the General Services Information Technology ISF
Budget Action: Increase appropriations of \$15,000 in the General Services Information Technology Internal Services Fund for Salaries and Employee Benefits funded by a release of Retained Earnings.

Revision No.: 0005832
Departments: Behavioral Wellness
Title: Establish Restricted fund balance for CalWorks
Budget Action: Increase appropriations of \$110,000 in Behavioral Wellness Alcohol and Drug Programs Fund to increase Restricted Purpose of Fund and CalWorks fund balance funded by a decrease in appropriations for Services & Supplies (\$110k).

Revision No.: 0005834
Departments: Clerk-Recorder-Assessor
Title: Increase Clerk-Recorder Restricted Fund Balances
Budget Action: Increase appropriations of \$106,000 in Clerk-Recorder-Assessor General Fund to increase Restricted Recorder Modernization fund balance (\$76,000), Restricted Vital Records fund balance (\$10,000), and Restricted Recorder ERDS fund balance (\$20,000) funded by a decrease in appropriations for Salaries and Benefits (\$11,000), Services and Supplies (\$70,000), and Capital Assets (\$25,000).

Revision No.: 0005835
Departments: Public Works
Title: PW: Roads Equipment Costs

Budget Revision Requests

Budget Action: Transfer appropriations of \$190,000 in the Public Works Department, Roads Operations Fund from Services and Supplies to to Capital Assets-Equipment to cover higher than anticipated equipment needs.

Revision No.: 0005836
Departments: Probation
Title: Increase Appropriations for Restricted Fund Balance from Unanticipated Public Safety Prop 172.
Budget Action: Increase Appropriations of \$259,384 in Probation Department General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated revenue from Public Safety Prop 172.

Revision No.: 0005837
Departments: Child Support Services
Title: Child Support Services FY17-18 Residual Fund Balance
Budget Action: Establish appropriations of \$308,367 in the Child Support Services Department, Child Support 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.

Revision No.: 0005840
Departments: Parks
Title: CSD: Parks CSA 4 FY 17/18 Residual Fund Balance
Budget Action: Increase Appropriations of \$5,000 in the Community Services Department, CSA 4 Fund to Increase Restricted Fund Balance funded by a Decrease in Residual Fund Balance.

Revision No.: 0005841
Departments: General County Programs
Title: Increase Appropriations for Prop 172 Tax Shift funds
Budget Action: Increase appropriations of \$26,452 in General County Programs General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated Intergovernmental Revenue-State.

Revision No.: 0005843
Departments: Public Works
Title: PW Water Resources FY 16/17 Residual Fund Balance
Budget Action: Establish appropriation of \$701,000 in PW FC District to increase Restricted FB funded by a decrease to Residual FB. Establish appropriation of \$237,000 in PW Lompoc City FZ to increase Restricted FB funded by a decrease to Residual FB. Establish appropriation of \$1,123,000 in PW Water Agency to increase Restricted FB funded by a decrease to Residual FB. Establish appropriation of \$62,000 in PW Project Clean Water to increase Committed FB funded by a decrease to Residual FB.

Revision No.: 0005848
Departments: Parks
Title: CSD: Year-End Motorpool for Parks
Budget Action: Increase appropriations of \$40,000 in Community Services Department, Parks Division, General Fund for Other Charges funded by unanticipated revenue from rental fees (40,000).

Budget Revision Requests

Revision No.: 0005849
Departments: First 5, Children & Families
Title: INCREASE BUDGET APPROPRIATIONS TO FUND SERVICE AND SUPPLIES
Budget Action: INCREASE APPROPRIATIONS OF \$196,013 FIRST 5 CHILDREN AND FAMILIES COMMISSION FUND FOR SERVICES AND SUPPLIES FUNDED BY RELEASE OF RESTRICTED PURPOSE OF FUND BLANCE

Revision No.: 0005850
Departments: Public Works
Title: PW: Other Charges Overage for Roads
Budget Action: Transfer appropriations of \$50,000 in the Public Works Department, Roads-Operations Fund from Services and Supplies to Other charges for year-end motor pool overages. Transfer appropriations of \$10,000 in the Public Works Department, Roads-Alternate Transport Fund from Services and Supplies to Other charges for year-end motor pool overages.

Revision No.: 0005853
Departments: Fire
Title: Fire: FY 17/18 Residual Fund Balance
Budget Action: Establish appropriations of \$2,000,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted Fund Balance 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.: 0005854
Departments: Public Works
Title: PW: Transportation Year-end Fund Balance
Budget Action: Transfer Appropriations of \$25,000 in the Public Works Department, CSA 41 Rancho SantaRita-Road Maintenance Fund from Service and Supplies to Increase Restricted Fund Balance at fiscal year-end.

Revision No.: 0005857
Departments: Parks
Title: CSD: Parks Capital Equipment Purchases
Budget Action: Increase appropriations of \$40,000 in Community Services Department, Parks Capital Projects Fund for capital equipment funded by an operating transfer from the General Fund. Increase appropriations of \$40,000 in Community Services Department, Parks General Fund for Other Financing Uses funded by unanticipated additional land use revenue by US Forest Service during the Thomas Fire.

Revision No.: 0005858
Departments: Public Works
Title: PW Fund 2220 Residual Fund Balance
Budget Action: Establish appropriation of \$18,000 in Public Works CSA 31 Isla Vista to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance.

Revision No.: 0005859
Departments: Planning & Development
Title: Planning & Development Coastal Resource: Transfer btwn object levels to clear residual fund balance

Budget Revision Requests

Budget Action: Transfer appropriations of \$180,000 in Planning and Development Coastal Resource Enhancement Fund from Other Charges to Increase Restricted Purpose of Fund Balance to close FY 17/18 with no residual fund balance.

Revision No.: 0005862
Departments: Public Works
Title: PW: Close-out YE Roads Funds
Budget Action: Transfer Appropriations of \$3,800,000 in the Public Works Department, Roads-Capital Maintenance Fund from Service and Supplies to Increase Restricted Fund Balance at fiscal year-end. Increase appropriations of \$15,000 in the Public Works Department, Roads-Alternative Transportation Fund to increase restricted Fund balance funded by a decrease to restricted fund balance at year-end.

Revision No.: 0005863
Departments: Sheriff
Title: SBSO - Transfer AB109 to fund balance
Budget Action: Decrease Appropriations of \$550,110 in Sheriff General Fund for unspent project proceeds at year end to establish fund balance carryover.

Revision No.: 0005867
Departments: General Services
Title: Transfer appropriations for Salaries in the General Services IT, Communications & Utilities ISF's
Budget Action: Increase appropriations of \$8,000 in the General Services IT ISF for Salaries and Employee Benefits from Services and Supplies; increase appropriations of \$28,000 in the Communications ISF for Salaries from Retained Earnings; increase appropriations of \$3,000 in the Utilities ISF for Salaries from Services and Supplies due to unforeseen Pension expense

Revision No.: 0005869
Departments: Sheriff
Title: SBSO - Inmate Welfare FYE 17-18 Residual Fund Balance
Budget Action: Establish Appropriations of \$155,572 in the Sheriff's Office, Inmate Welfare 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.: 0005873
Departments: Social Services
Title: Increase Restricted and Committed Fund Balance
Budget Action: Establish appropriations of \$1,661,500 in the Department of Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$602,000 in the Department of Social Services Fund to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0005874
Departments: Parks
Title: CSD/Parks: 17/18 Parks Capital Project Closeout

Budget Revision Requests

Budget Action: Increase appropriations of \$610,000 in Community Service Department, Parks Dept Capital Projects Fund to increase Committed Fund Balance funded by an decrease to Residual Fund Balance at fiscal year-end for results of operations.

Revision No.: 0005876
Departments: Probation
Title: Increase Appropriations For AB109 and AB1476 FY 17-18 Unspent Funds
Budget Action: Increase appropriations of \$3,160,386 in Probation Department General Fund to increase Restricted Local Realignment 2011 fund balance funded by unanticipated Realignment revenue (\$1,184,492) and a decrease in appropriations for Services and Supplies (\$1,401,411) and Salaries and Employee Benefits (\$574,483).

Revision No.: 0005880
Departments: Planning & Development
Title: Planning & Development Petroleum Fund: Transfer btwn object levels to clear residual fund balance
Budget Action: Transfer appropriations of \$10,000 in Planning and Development Petroleum Fund from Service and Supply to Increase Restricted Purpose of Fund Balance to close FY 17/18 with no residual fund balance.

Revision No.: 0005881
Departments: General County Programs
Title: Transfer of funding from 990 General Fund to 990 Fund 0070
Budget Action: Increase appropriations of \$177,650 in General County Programs General Fund for Other Financing Uses funded by a release of Unassigned Fund Balance. Increase appropriations of \$177,650 in General County Programs Criminal Justice Facility Fund to increase Restricted Purpose of Fund Balance funded by an operating transfer from the General County Programs General Fund.

Revision No.: 0005882
Departments: Social Services
Title: Transfer funds and appropriations from Social Services Fund 0058 to Fund 0055
Budget Action: Increase appropriations of \$512.00 in Social Services Department Fund 0055 in Other Financing Uses funded by Use of Money and Property revenue (\$512.00). Decrease appropriations of \$512.00 in Social Services WIOA-WDB Fund 0058 for Use of Money and Property offset by the increase in Other Financing Sources (\$512.00).

Revision No.: 0005884
Departments: Public Health
Title: Public Health Increase in Tobacco Settlement unanticipated interest revenue and committed funds
Budget Action: Increase appropriation of \$3,000 in the PHD Tobacco Settlement Fund (TSF) for Changes to Committed Health Care Programs Fund Balance (\$3,000) funded by unanticipated Interest Revenues (\$3,000).

Revision No.: 0005887
Departments: First 5, Children & Families
Title: INCREASE BUDGET APPROPRIATIONS TO FUND SERVICE AND SUPPLIES

Budget Revision Requests

Budget Action: INCREASE APPROPRIATIONS OF \$60,000 IN FIRST 5 CHILDREN AND FAMILIES COMMISSION FUND FOR SERVICES AND SUPPLIES FUNDED BY RELEASE OF RESTRICTED PURPOSE OF FUND BALANCE

Revision No.: 0005888
Departments: Public Works
Title: PW Fund 2185 Residual Fund Balance
Budget Action: Establish appropriation of \$95,000 in Public Works CSA 12 Mission Canyon Sewer to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance.

Revision No.: 0005889
Departments: Court Special Services, General Revenues
Title: Increase General Fund Transfer to Court Special Services
Budget Action: Increase appropriations of \$517,774 in General Revenues General Fund for Other Financing Uses funded by unanticipated revenue from Fines, Forfeitures, and Penalties. Increase appropriations of \$517,774 in Court Special Services Court Activities Fund for Services and Supplies funded by Other Financing Sources from the General Fund.

Revision No.: 0005890
Departments: Sheriff
Title: SBSO - Inmate Welfare FYE 17-18 Residual Fund Balance
Budget Action: Establish Appropriations of \$4,974 in the Sheriff's Office, Inmate Welfare 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.: 0005891
Departments: Auditor-Controller
Title: AB109 Auditor Admin Fee FY1718 Commit to FB
Budget Action: Establish appropriations of \$8,882 in Auditor Controller General Fund to increase Committed Auditor Systems Maint. - Develop. fund balance funded by unallocated AB109 revenues.

Revision No.: 0005892
Departments: General County Programs
Title: Increase Restricted Public and Educational Access Fund Balance
Budget Action: Establish appropriations of \$4,000 in General County Programs Public and Educational Access Fund to increase Restricted Purpose of Fund fund balance funded by a decrease in appropriations for Other Charges.

Budget Revision Requests

Document Number: BJE - 0005680 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: DA - Increase Restricted Fund Balance by Unanticipated Proposition 172 Revenue

Budget Action: Establish appropriation of \$142,486 to increase Restricted Public Safety Prop 172 fund balance in District Attorney General Fund funded by unanticipated revenue from Proposition 172.

Justification: The District Attorney has received Proposition 172 Revenue in excess of the Adjusted Budget and the Estimated Actual developed by the Auditor-Controller. The long-standing agreement on this revenue source is that sources in excess of the Adjusted Budget for the fiscal year can be used to increase Restricted Fund Balance and used 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	021 - District Attorney		25 - Intergovernmental Revenue-State	142,486.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	142,486.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>142,486.00</u>	<u>142,486.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Shawna Jorgensen	7/3/2018 4:38:40 PM	021 - District Attorney	Y
Michael Soderman	7/5/2018 9:13:28 AM	021 - District Attorney	Y
Rachel Lipman	7/5/2018 11:47:37 AM	012 - County Executive Office	Y
Suzann Uffelman	7/5/2018 12:01:20 PM	061 - Auditor-Controller	Y
C. Price	7/5/2018 3:30:55 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 4:10:22 PM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 4:10:22 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:34:29 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:34:29 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:34:29 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005682 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Municipal Finance Debt Service Fund: FY 17/18 Residual Fund Balance

Budget Action: Decrease budgeted revenues of \$11,000 in the Municipal Finance Debt Service Fund in Use of Money and Property offset by a release of Restricted fund balance.

Justification: This budget revision releases Restricted fund balance to offset a decrease in Money and Property due to actualizing a negative fair market value (unrealized gain) for Certificate of Participation (COP) reserves 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>
0036 - Municipal Finance Debt Svc	992 - Debt Service		20 - Use of Money and Property	(11,000.00)	0.00
0036 - Municipal Finance Debt Svc	992 - Debt Service		92 - Changes to Restricted	11,000.00	0.00
Fund: 0036 - Municipal Finance Debt Svc, Department: 992 - Debt Service Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Rochelle Anthony	7/3/2018 8:06:57 AM	065 - Treasurer-Tax Collector-Public	Y
Wesley Welch	7/3/2018 9:37:54 AM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 1:06:17 PM	061 - Auditor-Controller	Y
C. Price	7/3/2018 2:01:12 PM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 6:35:48 PM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 8:59:39 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 8:59:39 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 8:59:39 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005704 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

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

Budget Action: Increase appropriations of \$360,000 in the General Services General Fund to increase Committed General Services Projects fund balance funded by a decrease of appropriations of Services & Supplies.

Justification: This budget revision request will transfer appropriations of \$360,000 from savings in Services and Supplies due to various projects that weren't completed and designate the unspent funds into Committed Fund balance. This balance will be released in FY 18-19 to complete the projects which include generators, HVAC and painting.

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	(360,000.00)
0001 - General	063 - General Services		93 - Changes to Committed	0.00	360,000.00
Fund: 0001 - General, Department: 063 - General Services Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Brian Duggan	7/3/2018 8:45:53 AM	063 - General Services	Y
Joseph Toney	7/3/2018 8:49:11 AM	063 - General Services	Y
Richard Morgantini	7/3/2018 8:50:18 AM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 1:17:00 PM	061 - Auditor-Controller	Y
C. Price	7/3/2018 2:02:18 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 12:13:48 PM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 12:13:48 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:34:52 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:34:52 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:34:52 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005712 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - HCD Increase CDBG Restricted Fund Balance

Budget Action: Transfer appropriations of \$50,000 in Housing & Community Development (HCD) CDBG Fund from Services and Supplies to increase Restricted Purpose of Fund Balance for unspent project proceeds at year end.

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. 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal 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>
0064 - CDBG Federal	055 - Housing/Community Development		55 - Services and Supplies	0.00	(50,000.00)
0064 - CDBG Federal	055 - Housing/Community Development		92 - Changes to Restricted	0.00	50,000.00
Fund: 0064 - CDBG Federal, Department: 055 - Housing/Community Development Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Steven Fung	7/2/2018 2:04:39 PM	055 - Housing/Community Development	Y
Ryder Bailey	7/2/2018 2:27:44 PM	057 - Community Services	Y
Richard Morgantini	7/2/2018 2:29:31 PM	012 - County Executive Office	Y
Suzann Uffelman	7/2/2018 3:54:51 PM	061 - Auditor-Controller	Y
C. Price	7/2/2018 4:28:20 PM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 12:57:06 PM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 8:59:58 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 8:59:58 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 8:59:58 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005713 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - HCD Increase Affordable Housing Fund Housing Trust Funds Fund Balance

Budget Action: Increase appropriations of \$630,000 in Housing & Community Development (HCD) Affordable Housing Fund to increase Restricted Housing Trust Fund (\$600,000) and Purpose of Fund (\$30,000) Fund Balance funded by a decrease in Residual Fund Balance at fiscal year-end for 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. GASB 54 requires all residual fund balances for governmental funds to be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to commit/restrict any residual fund balance resulting from operations at fiscal 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>
0065 - Affordable Housing	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	630,000.00	0.00
0065 - Affordable Housing	055 - Housing/Community Development		92 - Changes to Restricted	0.00	630,000.00
Fund: 0065 - Affordable Housing, Department: 055 - Housing/Community Development Total:				<u>630,000.00</u>	<u>630,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Steven Fung	7/2/2018 4:43:16 PM	055 - Housing/Community Development	Y
Richard Morgantini	7/3/2018 7:10:55 AM	012 - County Executive Office	Y
Ryder Bailey	7/3/2018 9:31:27 AM	057 - Community Services	Y
Suzann Uffelman	7/3/2018 9:58:47 AM	061 - Auditor-Controller	Y
C. Price	7/5/2018 3:40:57 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 4:13:49 PM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 4:13:49 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:35:18 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:35:18 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:35:18 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005714 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - HCD Increase HOME Restricted Fund Balance

Budget Action: Increase appropriations of \$550,000 in Housing & Community Development (HCD) HOME Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

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. 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal 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>
0066 - HOME Program	055 - Housing/Community Development		45 - Miscellaneous Revenue	550,000.00	0.00
0066 - HOME Program	055 - Housing/Community Development		92 - Changes to Restricted	0.00	550,000.00
Fund: 0066 - HOME Program, Department: 055 - Housing/Community Development Total:				<u>550,000.00</u>	<u>550,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Steven Fung	7/2/2018 10:02:17 AM	055 - Housing/Community Development	Y
Ryder Bailey	7/2/2018 10:12:43 AM	057 - Community Services	Y
Richard Morgantini	7/2/2018 12:06:21 PM	012 - County Executive Office	Y
Suzann Uffelman	7/2/2018 3:51:13 PM	061 - Auditor-Controller	Y
C. Price	7/2/2018 4:28:54 PM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 12:56:52 PM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:00:15 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:00:15 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:00:15 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005734 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CEO/PW - Transfer labor costs for Disaster Cost Recovery Manager

Budget Action: Transfer appropriations of \$20,000 in the CEO, General Fund from Salaries and Benefits to Intrafund Expenditure Transfer Out (\$20,000) for Thomas Fire and Debris Flow Cost Recovery. Increase appropriations of \$20,000 in the PW, Roads-Operations Fund for Salaries and Benefits funded by an operating transfer.

Justification: This budget revision is necessary to reimburse the Public Works Department for an employees time spent in the CEO's Department working on special projects related to Thomas Fire and Flood events.

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		50 - Salaries and Employee Benefits	0.00	(20,000.00)
0001 - General	012 - County Executive Office		70 - Other Financing Uses	0.00	20,000.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				0.00	0.00
0015 - Roads-Operations	054 - Public Works		40 - Other Financing Sources	20,000.00	0.00
0015 - Roads-Operations	054 - Public Works		50 - Salaries and Employee Benefits	0.00	20,000.00
Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:				20,000.00	20,000.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Julie Hagen	7/3/2018 2:46:36 PM	054 - Public Works	Y
Julie Hagen	7/5/2018 8:34:51 AM	054 - Public Works	Y
Suzann Uffelman	7/5/2018 11:51:56 AM	061 - Auditor-Controller	Y
Wesley Welch	7/5/2018 12:29:14 PM	012 - County Executive Office	Y
Rachel Lipman	7/5/2018 1:23:02 PM	012 - County Executive Office	Y
C. Price	7/5/2018 2:40:24 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 3:05:08 PM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 3:05:08 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:35:46 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:35:46 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:35:46 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005758 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer funds and appropriations from Social Services Fund 0056 to Fund 0055

Budget Action: Increase appropriations of \$719,200 in Social Services Department Fund 0055 in Salaries and Employee Benefits funded by unanticipated State (\$366,792) and Federal (\$352,408) revenues. Decrease appropriations of \$719,200 in Social Services Department SB IHSS Public Authority Fund 0056 for Salaries and Employee Benefits offset by decreases in Intergov Revenue-State (\$366,792) and Intergov Revenue-Federal (\$352,408).

Justification: This budget adjustment is to move budget amounts from Fund 0056 to Fund 0055 in the Social Services Department as the result of the administrative change consistent to the proper claiming of Salaries and Employee Benefits for IHSS PA Admin staffing cost. There will be no County General Fund needed for this adjustment.

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		25 - Intergovernmental Revenue-State	366,792.00	0.00
0055 - Social Services	044 - Social Services		26 - Intergovernmental Revenue-Federal	352,408.00	0.00
0055 - Social Services	044 - Social Services		50 - Salaries and Employee Benefits	0.00	719,200.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>719,200.00</u>	<u>719,200.00</u>
0056 - SB IHSS Public Authority	044 - Social Services		25 - Intergovernmental Revenue-State	(366,792.00)	0.00
0056 - SB IHSS Public Authority	044 - Social Services		26 - Intergovernmental Revenue-Federal	(352,408.00)	0.00
0056 - SB IHSS Public Authority	044 - Social Services		50 - Salaries and Employee Benefits	0.00	(719,200.00)
Fund: 0056 - SB IHSS Public Authority, Department: 044 - Social Services Total:				<u>(719,200.00)</u>	<u>(719,200.00)</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Evelyn Rainbolt	7/3/2018 10:25:16 AM	044 - Social Services	Y
Victor Zambrano	7/3/2018 10:26:20 AM	044 - Social Services	Y
Richard Morgantini	7/3/2018 11:13:56 AM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 1:30:23 PM	061 - Auditor-Controller	Y
C. Price	7/6/2018 10:40:31 AM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 10:51:32 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 10:51:32 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 3:16:50 PM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 3:16:50 PM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 3:16:50 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005759 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Capital Outlay Committed Fund Balance

Budget Action: Transfer appropriations of \$1,057,469 in the General Services Department, Capital Outlay Fund from Capital Assets to an Increase to Committed Fund Balance by \$1,057,469

Justification: This budget revision request will increase Committed Fund Balance for the unspent balances in:

- Various Projects #8000 @ \$14,722
- Carp Clinic PH #8511 @ \$155,146
- TTC Storage Bldg #8597 @ \$42,713
- F/S 41 New Cuyama #8751 @ \$686
- PH Bldg 1 HVAC # 8760 @ \$89,909
- SB Jail Master Plan # 8762 @ \$276,356
- Franklin Clinic PH #8768 @ \$193
- LPBC Bathroom Remodel # 8780 @ \$337,804
- SM DSS Elevator # 8799 @ \$139,940

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		65 - Capital Assets	0.00	(1,057,469.00)
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	1,057,469.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Joseph Toney	7/2/2018 11:30:04 AM	063 - General Services	Y
Richard Morgantini	7/2/2018 12:06:54 PM	012 - County Executive Office	Y
Suzann Uffelman	7/2/2018 1:01:57 PM	061 - Auditor-Controller	Y
C. Price	7/2/2018 2:12:45 PM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 11:59:08 AM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:00:39 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:00:39 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:00:39 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005784 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD/Parks: 17/18 Parks Capital Project Closeout

Budget Action: Increase appropriations of \$510,000 in Community Service Department, Parks Dept Capital Projects Fund to increase Committed Fund Balance funded by an decrease to Residual Fund Balance (\$510,000) at fiscal year-end for results of operations.

Justification: This budget revision is necessary to close out current year activity by project, clean up residual project balances, commit project funds that will be made available for use in FY 18/19.

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

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	052 - Parks		90 - Changes to Residual Fund Balance	510,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	510,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				<u>510,000.00</u>	<u>510,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Angelyn Semenza	7/5/2018 8:40:57 AM	052 - Parks	Y
Richard Morgantini	7/5/2018 9:31:24 AM	012 - County Executive Office	Y
Suzann Uffelman	7/5/2018 9:42:59 AM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:16:53 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 4:39:41 PM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 4:39:41 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:36:36 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:36:36 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:36:36 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005795 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Public Health: FY 17-18 Residual Fund Balance

Budget Action: Establish Appropriation of \$285,000 in the Public Health Department General Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end. Establish appropriation of \$68,000 in the Public Health Department General 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 balance set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounts 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.

This Budget Revision involves categorical fees that are essentially externally restricted to support the specific program based on business type/source of the funds. The residual fund balance was due to unanticipated vacancies. The source designation was due to a limited term employee in the Water program. These programs are funded by externally restricted fees and are categorical to each program service.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	041 - Public Health		90 - Changes to Residual Fund Balance	285,000.00	0.00
0001 - General	041 - Public Health		90 - Changes to Residual Fund Balance	0.00	68,000.00
0001 - General	041 - Public Health		92 - Changes to Restricted	68,000.00	0.00
0001 - General	041 - Public Health		92 - Changes to Restricted	0.00	285,000.00
Fund: 0001 - General, Department: 041 - Public Health Total:				<u>353,000.00</u>	<u>353,000.00</u>

Signatures

Signed By - Approval Type	Signed On	Department/Agency	Valid
Stacy Covarrubias	6/29/2018 8:50:22 AM	041 - Public Health	Y
Suzanne Jacobson	6/29/2018 1:48:16 PM	041 - Public Health	Y
Richard Morgantini	6/29/2018 1:53:14 PM	012 - County Executive Office	Y
Suzann Uffelman	7/2/2018 9:29:06 AM	061 - Auditor-Controller	Y
C. Price	7/2/2018 2:15:44 PM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 9:10:54 AM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:05:38 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:05:38 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:05:38 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005800 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Establish Appropriations for JJCPA Restricted Fund balance from unanticipated growth revenue

Budget Action: Establish Appropriations of \$480,390.00 in Probation Department General Fund for Restricted Probation LESF/COPS fund balance funded by unanticipated State revenue (Growth).

Justification: This establishes Appropriations of \$480,390.00 as a result of receiving unanticipated FY16-17 growth revenue in FY17-18 from State 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	480,390.00	0.00
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	480,390.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>480,390.00</u>	<u>480,390.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Vanessa Escobar	7/5/2018 3:13:22 PM	022 - Probation	Y
Michael Cameron	7/5/2018 3:20:46 PM	022 - Probation	Y
Richard Morgantini	7/6/2018 7:09:38 AM	012 - County Executive Office	Y
C. Price	7/6/2018 10:23:09 AM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 10:35:50 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 10:35:50 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 11:21:40 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 11:21:40 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 11:21:40 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005801 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: FYE YOBG Restricted Fund Balance Adjustment

Budget Action: Establish Appropriations of \$911,802.00 in Probation Department General Fund for Restricted Probation YOBG Fund Balance funded by unanticipated State revenue (growth \$108,574, & \$622,051 additional allocation) and Transfer Appropriations of \$181,177.00 from Salaries and Employee Benefits.

Justification: This establishes appropriations of \$911,802.00 as a result of receiving unanticipated FY16-17 growth revenue in FY17-18 from State YOBG funds (\$108,574.00), additional allocation (\$622,051.00), and unspent budgeted funds (\$181,177.00) 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	730,625.00	0.00
0001 - General	022 - Probation		50 - Salaries and Employee Benefits	0.00	(181,177.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	911,802.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>730,625.00</u>	<u>730,625.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Vanessa Escobar	7/9/2018 3:45:27 PM	022 - Probation	Y
Michael Cameron	7/9/2018 4:04:21 PM	022 - Probation	Y
Richard Morgantini	7/9/2018 4:07:21 PM	012 - County Executive Office	Y
Suzann Uffelman	7/9/2018 4:25:59 PM	061 - Auditor-Controller	Y
C. Price	7/9/2018 4:35:18 PM	061 - Auditor-Controller	Y
Paul Clementi	7/9/2018 7:27:35 PM	012 - County Executive Office	Y
Paul Clementi	7/9/2018 7:27:35 PM	012 - County Executive Office	Y
Stephen Williams	7/10/2018 8:18:22 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 8:18:22 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 8:18:22 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005826 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Recognize Mutual Aid Claims for Thomas Fire/2018 Debris Flow

Budget Action: Increase appropriation of \$3,863,805 in Sheriff General Fund for Services and Supplies - Professional Services funded by release of Committed Strategic Reserve fund balance.

Justification: Release Strategic Reserve for the Mutual Aid claims for the Thomas Fire and 1/9 Debris Flow. In response to recent disasters, more than 40 law enforcement agencies from throughout the State provided mutual aid services to the County. The value of the services exceed \$3.8 million which will be incorporated into the County's larger reimbursement claim to FEMA and Cal OES. Although the invoices have not yet been fully vetted by the County and our outside cost recovery consultants, and these agencies will not be paid until next fiscal year, GASB rules require the County recognize the expense in the current fiscal year. This expense was originally anticipated to be incurred during FY 2018-19.

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	3,863,805.00
0001 - General	032 - Sheriff		93 - Changes to Committed	3,863,805.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>3,863,805.00</u>	<u>3,863,805.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Paul Clementi	6/28/2018 3:33:09 PM	012 - County Executive Office	Y
Hope Vasquez	6/28/2018 3:34:55 PM	032 - Sheriff	Y
Christina Sibley	6/28/2018 3:53:51 PM	032 - Sheriff	Y
Suzann Uffelman	6/28/2018 4:01:12 PM	061 - Auditor-Controller	Y
C. Price	6/28/2018 5:25:45 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 1:06:25 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:53:42 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:53:42 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:53:42 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005828 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Decrease Budgeted Services and Supplies for construction costs

Budget Action: Decrease budgeted revenues by \$5,562,261 in the North County Jail AB900 Fund offset by a reduction to Changes to Committed Purpose of FB (\$3,444,076) and a decrease in appropriations for Services & Supplies (\$2,018,185) and Capital Assets (\$100,000).

Justification: This budget revision request will decrease budgeted appropriations by \$2,118,185 due to the timing of the project construction. The 2017/18 adjusted budget was based on projections from the contractor and the project did not progress at the pace that was anticipated. This budget revision will adjust the budgeted expenditures from \$39,449,453 to \$37,331,267

This budget revision also increases the estimated BSCC Grant revenue which is directly related to the budgeted appropriations. Higher than anticipated expenditures eligible for reimbursement from the BSCC means that more Grant revenue can be claimed.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0032 - North County Jail AB900	980 - North County Jail		25 - Intergovernmental Revenue-State	1,714,880.00	0.00
0032 - North County Jail AB900	980 - North County Jail		55 - Services and Supplies	0.00	(2,018,185.00)
0032 - North County Jail AB900	980 - North County Jail		65 - Capital Assets	0.00	(100,000.00)
0032 - North County Jail AB900	980 - North County Jail		93 - Changes to Committed	(7,277,141.00)	0.00
0032 - North County Jail AB900	980 - North County Jail		93 - Changes to Committed	0.00	(3,444,076.00)
Fund: 0032 - North County Jail AB900, Department: 980 - North County Jail Total:				<u>(5,562,261.00)</u>	<u>(5,562,261.00)</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Toni Bailey	7/2/2018 11:33:40 AM	063 - General Services	Y
Brian Duggan	7/2/2018 11:49:43 AM	063 - General Services	Y
Joseph Toney	7/2/2018 11:55:53 AM	063 - General Services	Y
Richard Morgantini	7/2/2018 1:03:37 PM	012 - County Executive Office	Y
Suzann Uffelman	7/2/2018 2:54:14 PM	061 - Auditor-Controller	Y
C. Price	7/2/2018 4:30:28 PM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 9:09:03 AM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:06:00 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:06:00 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:06:00 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005831 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer appropriations for Salaries in the General Services Information Technology ISF

Budget Action: Increase appropriations of \$15,000 in the General Services Information Technology Internal Services Fund for Salaries and Employee Benefits funded by a release of Retained Earnings.

Justification: This Budget Revision Request increases appropriations of \$15,000 in the IT ISF primarily due to unforeseen Accrued Pension expense and will allow the final Workers Compensation and Unemployment Insurance Contribution billings to post. The funding source for this transfer is Retained Earnings.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1915 - Information Technology Svcs	063 - General Services		50 - Salaries and Employee Benefits	0.00	15,000.00
1915 - Information Technology Svcs	063 - General Services		89 - Changes to Retained Earnings	15,000.00	0.00
Fund: 1915 - Information Technology Svcs, Department: 063 - General Services Total:				<u>15,000.00</u>	<u>15,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Brian Duggan	6/29/2018 1:54:25 PM	063 - General Services	Y
Steven Yee	6/29/2018 1:57:28 PM	063 - General Services	Y
Richard Morgantini	6/29/2018 3:15:59 PM	012 - County Executive Office	Y
Suzann Uffelman	7/2/2018 8:10:00 AM	061 - Auditor-Controller	Y
C. Price	7/2/2018 8:22:50 AM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 9:06:38 AM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:06:47 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:06:47 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:06:47 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005832 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Establish Restricted fund balance for CalWorks

Budget Action: Increase appropriations of \$110,000 in Behavioral Wellness Alcohol and Drug Programs Fund to increase Restricted Purpose of Fund and CalWorks fund balance funded by a decrease in appropriations for Services & Supplies (\$110k).

Justification: This budget revision is necessary to increase appropriations for Alcohol and Drug Programs (ADP) restricted purpose of fund and CalWorks fund balance as a result of unspent funding from Community Based Organizations (CBOs) services \$110,000. There is no impact to the General Fund with this budget revision.

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		55 - Services and Supplies	0.00	(110,000.00)
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	110,000.00
Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Melissa Manzo	6/29/2018 3:01:49 PM	043 - Behavioral Wellness	Y
Tor Hargens	6/29/2018 4:21:57 PM	043 - Behavioral Wellness	Y
Rachel Lipman	7/2/2018 1:38:37 PM	012 - County Executive Office	Y
Suzann Uffelman	7/2/2018 3:04:45 PM	061 - Auditor-Controller	Y
C. Price	7/2/2018 4:30:59 PM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 9:05:59 AM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:07:04 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:07:04 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:07:04 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005834 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Clerk-Recorder Restricted Fund Balances

Budget Action: Increase appropriations of \$106,000 in Clerk-Recorder-Assessor General Fund to increase Restricted Recorder Modernization fund balance (\$76,000), Restricted Vital Records fund balance (\$10,000), and Restricted Recorder ERDS fund balance (\$20,000) funded by a decrease in appropriations for Salaries and Benefits (\$11,000), Services and Supplies (\$70,000), and Capital Assets (\$25,000).

Justification: This budget revision is necessary to allow the Clerk-Recorder to restrict fund balance generated by Recorder operations. All Clerk-Recorder funds are restricted per various sections of the California Government Code, and require funds to be restricted for future use to fund program services costs.

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	062 - Clerk-Recorder-Assessor		50 - Salaries and Employee Benefits	0.00	(11,000.00)
0001 - General	062 - Clerk-Recorder-Assessor		55 - Services and Supplies	0.00	(70,000.00)
0001 - General	062 - Clerk-Recorder-Assessor		65 - Capital Assets	0.00	(25,000.00)
0001 - General	062 - Clerk-Recorder-Assessor		92 - Changes to Restricted	0.00	106,000.00
Fund: 0001 - General, Department: 062 - Clerk-Recorder-Assessor Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Dylan Tekautz	7/3/2018 7:46:41 AM	062 - Clerk-Recorder-Assessor	Y
Anacleto Quinoveva	7/3/2018 8:15:57 AM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 8:23:52 AM	061 - Auditor-Controller	Y
C. Price	7/3/2018 8:52:37 AM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 12:55:48 PM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:07:57 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:07:57 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:07:57 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005835 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: PW: Roads Equipment Costs

Budget Action: Transfer appropriations of \$190,000 in the Public Works Department, Roads Operations Fund from Services and Supplies to to Capital Assets-Equipment to cover higher than anticipated equipment needs.

Justification: This budget revision covers higher than anticipated equipment costs necessary for operations and maintenance of County Roads. This includes a forklift, a PB Loader, an operating cost truck as well as various smaller pieces of equipment. Equipment will be covered by unspent appropriations in contractual services.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0015 - Roads-Operations	054 - Public Works		55 - Services and Supplies	0.00	(190,000.00)
0015 - Roads-Operations	054 - Public Works		65 - Capital Assets	0.00	190,000.00
Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Julie Hagen	7/2/2018 4:12:50 PM	054 - Public Works	Y
Rachel Lipman	7/3/2018 9:29:47 AM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 10:33:11 AM	061 - Auditor-Controller	Y
C. Price	7/3/2018 11:54:39 AM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 12:55:28 PM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:08:13 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:08:13 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:08:13 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005836 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations for Restricted Fund Balance from Unanticipated Public Safety Prop 172.

Budget Action: Increase Appropriations of \$259,384 in Probation Department General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated revenue from Public Safety Prop 172.

Justification: Increase appropriation of \$259,384 from unanticipated revenue from State Prop 172 Sales Tax Revenue.

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	259,384.00	0.00
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	259,384.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>259,384.00</u>	<u>259,384.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Lorna Merana	7/3/2018 10:10:12 AM	022 - Probation	Y
Michael Cameron	7/3/2018 10:14:41 AM	022 - Probation	Y
Richard Morgantini	7/3/2018 10:35:15 AM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 1:09:05 PM	061 - Auditor-Controller	Y
C. Price	7/3/2018 2:00:32 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 11:22:00 AM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 11:22:00 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:45:15 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:45:15 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:45:15 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005837 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Child Support Services FY17-18 Residual Fund Balance

Budget Action: Establish appropriations of \$308,367 in the Child Support Services Department, Child Support 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. Government 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to unanticipated savings in services and supplies, as well as to unanticipated funding received from the State for capital improvements at the Department's new Casa Nueva location.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0057 - Child Support Services	045 - Child Support Services		90 - Changes to Residual Fund Balance	308,367.00	0.00
0057 - Child Support Services	045 - Child Support Services		92 - Changes to Restricted	0.00	308,367.00
Fund: 0057 - Child Support Services, Department: 045 - Child Support Services Total:				<u>308,367.00</u>	<u>308,367.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Mette Richardson	7/2/2018 10:00:25 AM	045 - Child Support Services	Y
Anacleto Quinoveva	7/2/2018 4:27:40 PM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 2:44:55 PM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:18:23 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 4:42:09 PM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 4:42:09 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:45:45 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:45:45 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:45:45 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005840 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD: Parks CSA 4 FY 17/18 Residual Fund Balance

Budget Action: Increase Appropriations of \$5,000 in the Community Services Department, CSA 4 Fund to Increase Restricted Fund Balance funded by a Decrease in Residual Fund Balance.

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.

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	052 - Parks		90 - Changes to Residual Fund Balance	5,000.00	0.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	0.00	5,000.00
Fund: 2130 - CSA 4, Department: 052 - Parks Total:				<u>5,000.00</u>	<u>5,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Angelyn Semenza	7/2/2018 10:42:18 AM	052 - Parks	Y
Ryder Bailey	7/2/2018 10:47:08 AM	057 - Community Services	Y
Richard Morgantini	7/2/2018 12:07:08 PM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 7:52:25 AM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:19:59 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 4:42:53 PM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 4:42:53 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:46:39 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:46:39 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:46:39 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005841 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations for Prop 172 Tax Shift funds

Budget Action: Increase appropriations of \$26,452 in General County Programs General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated Intergovernmental Revenue-State.

Justification: This budget revision allocates additional, unanticipated Prop 172 funds to the Restricted Public Safety Prop 172 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	990 - General County Programs		25 - Intergovernmental Revenue-State	26,452.00	0.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	0.00	26,452.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>26,452.00</u>	<u>26,452.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Wesley Welch	7/2/2018 4:08:48 PM	012 - County Executive Office	Y
Suzann Uffelman	7/2/2018 4:12:53 PM	061 - Auditor-Controller	Y
C. Price	7/2/2018 4:31:31 PM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 8:57:01 AM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:08:28 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:08:28 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:08:28 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005843 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: PW Water Resources FY 16/17 Residual Fund Balance

Budget Action: Establish appropriation of \$701,000 in PW FC District to increase Restricted FB funded by a decrease to Residual FB. Establish appropriation of \$237,000 in PW Lompoc City FZ to increase Restricted FB funded by a decrease to Residual FB. Establish appropriation of \$1,123,000 in PW Water Agency to increase Restricted FB funded by a decrease to Residual FB. Establish appropriation of \$62,000 in PW Project Clean Water to increase Committed FB funded by a decrease to Residual FB.

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 established appropriation to commit/restrict any residual fund balance resulting from operation at fiscal year-end.

The residual fund balance was due to increased revenue and maintenance savings, funds to be carried over for capital projects, and to meet grant and permit

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		90 - Changes to Residual Fund Balance	701,000.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		92 - Changes to Restricted	0.00	701,000.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				701,000.00	701,000.00
2470 - Lompoc City Flood Zone 2	054 - Public Works		90 - Changes to Residual Fund Balance	237,000.00	0.00
2470 - Lompoc City Flood Zone 2	054 - Public Works		92 - Changes to Restricted	0.00	237,000.00
Fund: 2470 - Lompoc City Flood Zone 2, Department: 054 - Public Works Total:				237,000.00	237,000.00
3050 - Water Agency	054 - Public Works		90 - Changes to Residual Fund Balance	1,123,000.00	0.00
3050 - Water Agency	054 - Public Works		92 - Changes to Restricted	0.00	1,123,000.00
Fund: 3050 - Water Agency, Department: 054 - Public Works Total:				1,123,000.00	1,123,000.00
3060 - Project Clean Water	054 - Public Works		90 - Changes to Residual Fund Balance	62,000.00	0.00
3060 - Project Clean Water	054 - Public Works		93 - Changes to Committed	0.00	62,000.00
Fund: 3060 - Project Clean Water, Department: 054 - Public Works Total:				62,000.00	62,000.00

Signatures

Signed By - Approval Type	Signed On	Department/Agency	Valid
Andrea Geis	7/2/2018 4:01:48 PM	054 - Public Works	Y
Julie Hagen	7/2/2018 4:17:06 PM	054 - Public Works	Y
Rachel Lipman	7/3/2018 9:30:38 AM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 10:18:54 AM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:22:22 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 4:45:18 PM	012 - County Executive Office	Y

Budget Revision Requests

Paul Clementi	7/5/2018 4:45:18 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:46:57 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:46:57 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:46:57 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005848 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD: Year-End Motorpool for Parks

Budget Action: Increase appropriations of \$40,000 in Community Services Department, Parks Division, General Fund for Other Charges funded by unanticipated revenue from rental fees (40,000).

Justification: This budget revision covers higher than anticipated motor pool charges to cover year-end motor pool billings. This overage will be covered by higher than anticipated rental revenues.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	052 - Parks		20 - Use of Money and Property	40,000.00	0.00
0001 - General	052 - Parks		60 - Other Charges	0.00	40,000.00
Fund: 0001 - General, Department: 052 - Parks Total:				<u>40,000.00</u>	<u>40,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Ryder Bailey	7/2/2018 4:47:38 PM	057 - Community Services	Y
Richard Morgantini	7/3/2018 7:10:09 AM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 7:44:53 AM	061 - Auditor-Controller	Y
C. Price	7/3/2018 9:39:31 AM	061 - Auditor-Controller	Y
Jeff Frapwell	7/3/2018 11:59:45 AM	012 - County Executive Office	Y
Stephen Williams	7/5/2018 9:08:37 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:08:37 AM	061 - Auditor-Controller	Y
Stephen Williams	7/5/2018 9:08:37 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005849 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: INCREASE BUDGET APPROPRIATIONS TO FUND SERVICE AND SUPPLIES

Budget Action: INCREASE APPROPRIATIONS OF \$196,013 FIRST 5 CHILDREN AND FAMILIES COMMISSION FUND FOR SERVICES AND SUPPLIES FUNDED BY RELEASE OF RESTRICTED PURPOSE OF FUND BLANCE

Justification: THIS REQUEST INCREASED THE BUDGET FOR SERVICES AND SUPPLIES DUE TO EXPENDITURE ACCRUALS EXCEEDING THE AVAILABLE BUDGET

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		55 - Services and Supplies	0.00	196,013.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	196,013.00	0.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>196,013.00</u>	<u>196,013.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Suzann Uffelman	7/5/2018 3:46:56 PM	061 - Auditor-Controller	Y
Georgette Sims-Moten	7/5/2018 4:29:30 PM	994 - First 5, Children & Families	Y
Suzanne Hayes	7/5/2018 4:31:34 PM	994 - First 5, Children & Families	Y
Anacleto Quinoveva	7/6/2018 8:32:09 AM	012 - County Executive Office	Y
C. Price	7/6/2018 10:26:32 AM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 10:53:14 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 10:53:14 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 11:21:57 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 11:21:57 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 11:21:57 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005850 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: PW: Other Charges Overage for Roads

Budget Action: Transfer appropriations of \$50,000 in the Public Works Department, Roads-Operations Fund from Services and Supplies to Other charges for year-end motor pool overages. Transfer appropriations of \$10,000 in the Public Works Department, Roads-Alternate Transport Fund from Services and Supplies to Other charges for year-end motor pool overages.

Justification: This budget revision covers year-end overages in motor pool. This revision will be covered by unused appropriation in contractual services within the Roads Special Revenue funds.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0015 - Roads-Operations	054 - Public Works		55 - Services and Supplies	0.00	(50,000.00)
0015 - Roads-Operations	054 - Public Works		60 - Other Charges	0.00	50,000.00
Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:				0.00	0.00
0019 - Roads-Alternative Transport	054 - Public Works		55 - Services and Supplies	0.00	(10,000.00)
0019 - Roads-Alternative Transport	054 - Public Works		60 - Other Charges	0.00	10,000.00
Fund: 0019 - Roads-Alternative Transport, Department: 054 - Public Works Total:				0.00	0.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Julie Hagen	7/3/2018 11:55:14 AM	054 - Public Works	Y
Rachel Lipman	7/3/2018 1:15:42 PM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 2:09:25 PM	061 - Auditor-Controller	Y
C. Price	7/3/2018 2:17:24 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 11:04:47 AM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 11:04:47 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:47:24 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:47:24 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:47:24 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005853 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Fire: FY 17/18 Residual Fund Balance

Budget Action: Establish appropriations of \$2,000,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted Fund Balance 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 purposes, with the exception of the General Fund. This budget revision establishes appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance is primarily due to the receipt of property tax revenues associated with prior year adjustments and the settlement of several property tax assessment appeals. In addition, unanticipated revenues from the State fire protection services contract and drought funding along with deferred purchases, slight salary savings and delays in the Station 10 (Goleta) construction project have contributed to the residual 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>
2280 - Fire Protection Dist	031 - Fire		90 - Changes to Residual Fund Balance	2,000,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	2,000,000.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>2,000,000.00</u>	<u>2,000,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Diane Sauer	7/3/2018 9:49:28 AM	031 - Fire	Y
Lynne Dible	7/3/2018 10:14:33 AM	031 - Fire	Y
Wesley Welch	7/3/2018 2:32:12 PM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 2:43:12 PM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:47:25 PM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 9:15:29 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 9:15:29 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 9:32:00 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:32:00 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:32:00 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005854 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: PW: Transportation Year-end Fund Balance

Budget Action: Transfer Appropriations of \$25,000 in the Public Works Department, CSA 41 Rancho SantaRita-Road Maintenance Fund from Service and Supplies to Increase Restricted Fund Balance at fiscal year-end.

Justification: This budget revision establishes appropriation to restrict residual fund balance resulting from operations at fiscal year end per necessary per GASB 54 and the County Auditor-Controller's Office.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2242 - CSA 41 Rancho SantaRita-Rd Mtc	054 - Public Works		55 - Services and Supplies	0.00	(25,000.00)
2242 - CSA 41 Rancho SantaRita-Rd Mtc	054 - Public Works		92 - Changes to Restricted	0.00	25,000.00
Fund: 2242 - CSA 41 Rancho SantaRita-Rd Mtc, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Julie Hagen	7/3/2018 11:56:24 AM	054 - Public Works	Y
Rachel Lipman	7/3/2018 1:16:08 PM	012 - County Executive Office	Y
Suzann Uffelman	7/3/2018 2:29:13 PM	061 - Auditor-Controller	Y
C. Price	7/3/2018 3:15:52 PM	061 - Auditor-Controller	Y
Paul Clementi	7/5/2018 11:07:07 AM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 11:07:07 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 8:47:58 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:47:58 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 8:47:58 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005857 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD: Parks Capital Equipment Purchases

Budget Action: Increase appropriations of \$40,000 in Community Services Department, Parks Capital Projects Fund for capital equipment funded by an operating transfer from the General Fund. Increase appropriations of \$40,000 in Community Services Department, Parks General Fund for Other Financing Uses funded by unanticipated additional land use revenue by US Forest Service during the Thomas Fire.

Justification: CSD Parks Division purchased a 4-Wheel Drive Tractor, which will be used in maintaining and aerating the athletic fields at Orcutt Community Park. The Parks Division also received unanticipated revenue from the US Forest Service for use of Cachuma Lake as a Fire Base Camp during the Thomas Fire.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	052 - Parks		20 - Use of Money and Property	40,000.00	0.00
0001 - General	052 - Parks		70 - Other Financing Uses	0.00	40,000.00
Fund: 0001 - General, Department: 052 - Parks Total:				40,000.00	40,000.00
0031 - Parks Dept Capital Projects	052 - Parks		40 - Other Financing Sources	40,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		65 - Capital Assets	0.00	40,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				40,000.00	40,000.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Angelyn Semenza	7/5/2018 9:41:29 AM	052 - Parks	Y
Ryder Bailey	7/5/2018 10:19:52 AM	057 - Community Services	Y
Richard Morgantini	7/5/2018 10:41:01 AM	012 - County Executive Office	Y
Angelyn Semenza	7/5/2018 1:20:43 PM	052 - Parks	Y
Suzann Uffelman	7/5/2018 2:14:18 PM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:49:32 PM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 9:36:56 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 9:36:56 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 9:48:44 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:48:44 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:48:44 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005858 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: PW Fund 2220 Residual Fund Balance

Budget Action: Establish appropriation of \$18,000 in Public Works CSA 31 Isla Vista to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance.

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 fewer safety equipment reimbursement claims occurring during the year than anticipated in the budget.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2220 - CSA 31 Isla Vista	054 - Public Works		90 - Changes to Residual Fund Balance	18,000.00	0.00
2220 - CSA 31 Isla Vista	054 - Public Works		92 - Changes to Restricted	0.00	18,000.00
Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works Total:				<u>18,000.00</u>	<u>18,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Natalie Ruh	7/3/2018 4:44:24 PM	054 - Public Works	Y
Julie Hagen	7/3/2018 4:49:33 PM	054 - Public Works	Y
Rachel Lipman	7/5/2018 11:47:55 AM	012 - County Executive Office	Y
Suzann Uffelman	7/5/2018 12:25:55 PM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:54:20 PM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 9:37:31 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 9:37:31 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 9:50:03 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:50:03 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:50:03 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005859 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development Coastal Resource: Transfer btwn object levels to clear residual fund balance

Budget Action: Transfer appropriations of \$180,000 in Planning and Development Coastal Resource Enhancement Fund from Other Charges to Increase Restricted Purpose of Fund Balance to close FY 17/18 with no residual fund balance.

Justification: To close the year with no residual fund balance in the Coastal Resource Enhancement Fund, this budget revision is necessary. It will reduce the Other Charges budget and offset that reduction with a contribution to Restricted 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>
0063 - Coast Resource Enhancement	053 - Planning & Development		60 - Other Charges	0.00	(180,000.00)
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	180,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Crysta Rider	7/5/2018 10:11:09 AM	053 - Planning & Development	Y
Anacleto Quinoveva	7/5/2018 10:12:08 AM	012 - County Executive Office	Y
Suzann Uffelman	7/5/2018 10:30:42 AM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:55:54 PM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 9:36:00 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 9:36:00 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 9:50:29 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:50:29 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:50:29 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005862 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: PW: Close-out YE Roads Funds

Budget Action: Transfer Appropriations of \$3,800,000 in the Public Works Department, Roads-Capital Maintenance Fund from Service and Supplies to Increase Restricted Fund Balance at fiscal year-end. Increase appropriations of \$15,000 in the Public Works Department, Roads-Alternative Transportation Fund to increase restricted Fund balance funded by a decrease to restricted fund balance at year-end.

Justification: This budget revision establishes appropriation to restrict residual fund balance resulting from operations at fiscal year end necessary per GASB 54 and the County Auditor-Controller's Office. Due to the storms, there was a delay in roads maintenance projects. In the Roads-Alternate transportation Fund, both an increase and decrease is budgeted as these projects are closed out and managed at the project level each year.

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	(3,800,000.00)
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	0.00	3,800,000.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works Total:				0.00	0.00
0019 - Roads-Alternative Transport	054 - Public Works		92 - Changes to Restricted	15,000.00	0.00
0019 - Roads-Alternative Transport	054 - Public Works		92 - Changes to Restricted	0.00	15,000.00
Fund: 0019 - Roads-Alternative Transport, Department: 054 - Public Works Total:				15,000.00	15,000.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Julie Hagen	7/5/2018 1:40:34 PM	054 - Public Works	Y
Rachel Lipman	7/5/2018 1:59:14 PM	012 - County Executive Office	Y
Suzann Uffelman	7/5/2018 3:40:01 PM	061 - Auditor-Controller	Y
C. Price	7/5/2018 4:58:05 PM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 9:14:47 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 9:14:47 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 9:32:36 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:32:36 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 9:32:36 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005863 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: SBSO - Transfer AB109 to fund balance

Budget Action: Decrease Appropriations of \$550,110 in Sheriff General Fund for unspent project proceeds at year end to establish fund balance carryover.

Justification: Place remaining unspent budgeted balance of AB109 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	032 - Sheriff		55 - Services and Supplies	0.00	(550,110.00)
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	550,110.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Christina Sibley	7/5/2018 1:29:21 PM	032 - Sheriff	Y
Hope Vasquez	7/5/2018 1:38:16 PM	032 - Sheriff	Y
Paul Clementi	7/6/2018 9:58:27 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 9:58:27 AM	012 - County Executive Office	Y
Suzann Uffelman	7/6/2018 10:28:57 AM	061 - Auditor-Controller	Y
C. Price	7/6/2018 10:39:16 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 10:47:13 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 10:47:13 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 10:47:13 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005867 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer appropriations for Salaries in the General Services IT, Communications & Utilities ISF's

Budget Action: Increase appropriations of \$8,000 in the General Services IT ISF for Salaries and Employee Benefits from Services and Supplies; increase appropriations of \$28,000 in the Communications ISF for Salaries from Retained Earnings; increase appropriations of \$3,000 in the Utilities ISF for Salaries from Services and Supplies due to unforeseen Pension expense

Justification: This budget revision Request will increase appropriations by:
 \$8,000 in the IT ISF funded by savings in Services and Supplies
 \$28,000 in the Communications ISF funded by Retained Earnings
 \$3,000 in the Utilities ISF funded by savings in Services and Supplies
 all due to unforeseen Pension and OPEB expenses.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
1915 - Information Technology Svcs	063 - General Services		50 - Salaries and Employee Benefits	0.00	8,000.00
1915 - Information Technology Svcs	063 - General Services		55 - Services and Supplies	0.00	(8,000.00)
Fund: 1915 - Information Technology Svcs, Department: 063 - General Services Total:				0.00	0.00
1919 - Communications Services	063 - General Services		50 - Salaries and Employee Benefits	0.00	28,000.00
1919 - Communications Services	063 - General Services		89 - Changes to Retained Earnings	28,000.00	0.00
Fund: 1919 - Communications Services, Department: 063 - General Services Total:				28,000.00	28,000.00
1920 - Utilities Services	063 - General Services		50 - Salaries and Employee Benefits	0.00	3,000.00
1920 - Utilities Services	063 - General Services		55 - Services and Supplies	0.00	(3,000.00)
Fund: 1920 - Utilities Services, Department: 063 - General Services Total:				0.00	0.00

Signatures

Signed By - Approval Type	Signed On	Department/Agency	Valid
Brian Duggan	7/5/2018 4:23:33 PM	063 - General Services	Y
Joseph Toney	7/5/2018 4:40:04 PM	063 - General Services	Y
Richard Morgantini	7/6/2018 7:09:13 AM	012 - County Executive Office	Y
C. Price	7/6/2018 10:27:20 AM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 10:55:49 AM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 10:55:49 AM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 11:22:18 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 11:22:18 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 11:22:18 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005869 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: SBSO - Inmate Welfare FYE 17-18 Residual Fund Balance

Budget Action: Establish Appropriations of \$155,572 in the Sheriff's Office, Inmate Welfare 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 effects 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 balance 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.

This residual fund balance was due to unanticipated revenue from commissary sales and unspent appropriations in salaries and benefits for the Inmate

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0075 - Inmate Welfare	032 - Sheriff		90 - Changes to Residual Fund Balance	155,572.00	0.00
0075 - Inmate Welfare	032 - Sheriff		92 - Changes to Restricted	0.00	155,572.00
Fund: 0075 - Inmate Welfare, Department: 032 - Sheriff Total:				<u>155,572.00</u>	<u>155,572.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Christina Sibley	7/5/2018 4:32:43 PM	032 - Sheriff	Y
Hope Vasquez	7/5/2018 4:36:02 PM	032 - Sheriff	Y
Paul Clementi	7/5/2018 4:41:25 PM	012 - County Executive Office	Y
Paul Clementi	7/5/2018 4:41:25 PM	012 - County Executive Office	Y
Suzann Uffelman	7/5/2018 5:06:13 PM	061 - Auditor-Controller	Y
C. Price	7/6/2018 10:28:04 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 10:45:35 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 10:45:35 AM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 10:45:35 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005873 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Restricted and Committed Fund Balance

Budget Action: Establish appropriations of \$1,661,500 in the Department of Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$602,000 in the Department of Social Services Fund to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

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 (GASB54) 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.

This residual fund balance was due to under spending in 2011 Realignment programs and closeout transfer.

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	2,263,500.00	0.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	0.00	1,661,500.00
0055 - Social Services	044 - Social Services		93 - Changes to Committed	0.00	602,000.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>2,263,500.00</u>	<u>2,263,500.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Victor Zambrano	7/6/2018 4:21:08 PM	044 - Social Services	Y
Anacleto Quinoveva	7/6/2018 4:21:41 PM	012 - County Executive Office	Y
Suzann Uffelman	7/9/2018 8:36:35 AM	061 - Auditor-Controller	Y
C. Price	7/9/2018 10:51:29 AM	061 - Auditor-Controller	Y
Paul Clementi	7/9/2018 12:53:35 PM	012 - County Executive Office	Y
Paul Clementi	7/9/2018 12:53:35 PM	012 - County Executive Office	Y
Stephen Williams	7/9/2018 1:27:58 PM	061 - Auditor-Controller	Y
Stephen Williams	7/9/2018 1:27:58 PM	061 - Auditor-Controller	Y
Stephen Williams	7/9/2018 1:27:58 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005874 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD/Parks: 17/18 Parks Capital Project Closeout

Budget Action: Increase appropriations of \$610,000 in Community Service Department, Parks Dept Capital Projects Fund to increase Committed Fund Balance funded by an decrease to Residual Fund Balance at fiscal year-end for 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.

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	052 - Parks		90 - Changes to Residual Fund Balance	610,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	610,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				<u>610,000.00</u>	<u>610,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Ryder Bailey	7/6/2018 9:41:35 AM	057 - Community Services	Y
Richard Morgantini	7/6/2018 10:22:12 AM	012 - County Executive Office	Y
Suzann Uffelman	7/6/2018 10:23:52 AM	061 - Auditor-Controller	Y
C. Price	7/6/2018 1:38:31 PM	061 - Auditor-Controller	Y
Paul Clementi	7/6/2018 2:00:45 PM	012 - County Executive Office	Y
Paul Clementi	7/6/2018 2:00:45 PM	012 - County Executive Office	Y
Stephen Williams	7/6/2018 3:17:14 PM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 3:17:14 PM	061 - Auditor-Controller	Y
Stephen Williams	7/6/2018 3:17:14 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005876 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations For AB109 and AB1476 FY 17-18 Unspent Funds

Budget Action: Increase appropriations of \$3,160,386 in Probation Department General Fund to increase Restricted Local Realignment 2011 fund balance funded by unanticipated Realignment revenue (\$1,184,492) and a decrease in appropriations for Services and Supplies (\$1,401,411) and Salaries and Employee Benefits (\$574,483).

Justification: This Budget Revision Request increases and transfers appropriations to allow for an increase to Restricted Local Realignment 2011 fund balance for AB109 and AB1476 FY 17-18 unspent funds. The unspent funds consist of Santa Barbara County's additional AB109 FY 17-18 Base allocation (\$37,820), FY 16-17 Growth funds (\$894,172), FY 17-18 Planning funds (\$150,000), and one time funds for PRCS offenders AB1476 (\$102,500), as well as lower than anticipated Services and Supplies expenditures (\$1,401,411) and salary savings (\$574,483). The unspent funds will be available for the continuance of existing AB109 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	1,184,492.00	0.00
0001 - General	022 - Probation		50 - Salaries and Employee Benefits	0.00	(574,483.00)
0001 - General	022 - Probation		55 - Services and Supplies	0.00	(1,401,411.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	3,160,386.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>1,184,492.00</u>	<u>1,184,492.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Benjamin Meza	7/9/2018 11:51:09 AM	022 - Probation	Y
Michael Cameron	7/9/2018 11:58:39 AM	022 - Probation	Y
Richard Morgantini	7/9/2018 12:35:48 PM	012 - County Executive Office	Y
Suzann Uffelman	7/9/2018 12:40:37 PM	061 - Auditor-Controller	Y
C. Price	7/9/2018 2:09:30 PM	061 - Auditor-Controller	Y
Paul Clementi	7/9/2018 3:21:48 PM	012 - County Executive Office	Y
Paul Clementi	7/9/2018 3:21:48 PM	012 - County Executive Office	Y
Stephen Williams	7/9/2018 4:32:17 PM	061 - Auditor-Controller	Y
Stephen Williams	7/9/2018 4:32:17 PM	061 - Auditor-Controller	Y
Stephen Williams	7/9/2018 4:32:17 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005880 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development Petroleum Fund: Transfer btwn object levels to clear residual fund balance

Budget Action: Transfer appropriations of \$10,000 in Planning and Development Petroleum Fund from Service and Supply to Increase Restricted Purpose of Fund Balance to close FY 17/18 with no residual fund balance.

Justification: To close the year with no residual fund balance in the Petroleum Fund, this budget revision is necessary. It will reduce the Service and Supply budget and offset that reduction with a contribution to Restricted 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>
0045 - Petroleum Department	053 - Planning & Development		55 - Services and Supplies	0.00	(10,000.00)
0045 - Petroleum Department	053 - Planning & Development		92 - Changes to Restricted	0.00	10,000.00
Fund: 0045 - Petroleum Department, Department: 053 - Planning & Development Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Crysta Rider	7/9/2018 8:53:52 AM	053 - Planning & Development	Y
Anacleto Quinoveva	7/9/2018 9:04:58 AM	012 - County Executive Office	Y
Suzann Uffelman	7/9/2018 9:16:22 AM	061 - Auditor-Controller	Y
C. Price	7/9/2018 10:50:59 AM	061 - Auditor-Controller	Y
Paul Clementi	7/9/2018 12:20:48 PM	012 - County Executive Office	Y
Paul Clementi	7/9/2018 12:20:48 PM	012 - County Executive Office	Y
Stephen Williams	7/9/2018 1:40:28 PM	061 - Auditor-Controller	Y
Stephen Williams	7/9/2018 1:40:28 PM	061 - Auditor-Controller	Y
Stephen Williams	7/9/2018 1:40:28 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005881 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer of funding from 990 General Fund to 990 Fund 0070

Budget Action: Increase appropriations of \$177,650 in General County Programs General Fund for Other Financing Uses funded by a release of Unassigned Fund Balance.
 Increase appropriations of \$177,650 in General County Programs Criminal Justice Facility Fund to increase Restricted Purpose of Fund Balance funded by an operating transfer from the General County Programs General Fund.

Justification: This budget revision is necessary due to revenue shortfalls in Fund 0070. Revenue has been declining over the past several years as less tickets are written and fees are waived by the Courts.

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		70 - Other Financing Uses	0.00	177,650.00
0001 - General	990 - General County Programs		95 - Changes to Unassigned	177,650.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>177,650.00</u>	<u>177,650.00</u>
0070 - Crim Justice Facility Constrt	990 - General County Programs		40 - Other Financing Sources	177,650.00	0.00
0070 - Crim Justice Facility Constrt	990 - General County Programs		92 - Changes to Restricted	0.00	177,650.00
Fund: 0070 - Crim Justice Facility Constrt, Department: 990 - General County Programs Total:				<u>177,650.00</u>	<u>177,650.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Wesley Welch	7/9/2018 9:57:47 AM	012 - County Executive Office	Y
Suzann Uffelman	7/9/2018 9:58:47 AM	061 - Auditor-Controller	Y
C. Price	7/9/2018 12:40:36 PM	061 - Auditor-Controller	Y
Paul Clementi	7/9/2018 1:12:11 PM	012 - County Executive Office	Y
Paul Clementi	7/9/2018 1:12:11 PM	012 - County Executive Office	Y
Stephen Williams	7/9/2018 1:41:37 PM	061 - Auditor-Controller	Y
Stephen Williams	7/9/2018 1:41:37 PM	061 - Auditor-Controller	Y
Stephen Williams	7/9/2018 1:41:37 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005882 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer funds and appropriations from Social Services Fund 0058 to Fund 0055

Budget Action: Increase appropriations of \$512.00 in Social Services Department Fund 0055 in Other Financing Uses funded by Use of Money and Property revenue (\$512.00). Decrease appropriations of \$512.00 in Social Services WIOA-WDB Fund 0058 for Use of Money and Property offset by the increase in Other Financing Sources (\$512.00).

Justification: This budget adjustment is to move budget amounts from 0058 to Fund 0055 in the Social Services Department as the result of the interest accrued for the 4th Qtr. of FY17-18. There will be no County General Fund needed for this transaction.

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		20 - Use of Money and Property	512.00	0.00
0055 - Social Services	044 - Social Services		70 - Other Financing Uses	0.00	512.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>512.00</u>	<u>512.00</u>
0058 - WIOA-WDB	044 - Social Services		20 - Use of Money and Property	(512.00)	0.00
0058 - WIOA-WDB	044 - Social Services		40 - Other Financing Sources	512.00	0.00
Fund: 0058 - WIOA-WDB, Department: 044 - Social Services Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Evelyn Rainbolt	7/10/2018 7:51:44 AM	044 - Social Services	Y
Richard Morgantini	7/10/2018 9:30:48 AM	012 - County Executive Office	Y
C. Price	7/10/2018 9:53:23 AM	061 - Auditor-Controller	Y
Paul Clementi	7/10/2018 10:35:21 AM	012 - County Executive Office	Y
Paul Clementi	7/10/2018 10:35:21 AM	012 - County Executive Office	Y
Stephen Williams	7/10/2018 11:26:56 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 11:26:56 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 11:26:56 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005884 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Public Health Increase in Tobacco Settlement unanticipated interest revenue and committed funds

Budget Action: Increase appropriation of \$3,000 in the PHD Tobacco Settlement Fund (TSF) for Changes to Committed Health Care Programs Fund Balance (\$3,000) funded by unanticipated Interest Revenues (\$3,000).

Justification: Increase appropriation of \$3,000 in the PHD Tobacco Settlement Fund (TSF) for Changes to Committed (\$3,000) funded by unanticipated Interest Revenues (\$3,000). These funds will be used to fund FY 18-19 TSAC allocations.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0046 - Tobacco Settlement	041 - Public Health		20 - Use of Money and Property	3,000.00	0.00
0046 - Tobacco Settlement	041 - Public Health		93 - Changes to Committed	0.00	3,000.00
Fund: 0046 - Tobacco Settlement, Department: 041 - Public Health Total:				<u>3,000.00</u>	<u>3,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Suzanne Jacobson	7/9/2018 1:47:47 PM	041 - Public Health	Y
Richard Morgantini	7/9/2018 1:49:20 PM	012 - County Executive Office	Y
Gustavo Mejia	7/9/2018 2:13:46 PM	041 - Public Health	Y
Suzann Uffelman	7/9/2018 2:24:38 PM	061 - Auditor-Controller	Y
C. Price	7/9/2018 3:49:01 PM	061 - Auditor-Controller	Y
Paul Clementi	7/9/2018 7:28:40 PM	012 - County Executive Office	Y
Paul Clementi	7/9/2018 7:28:40 PM	012 - County Executive Office	Y
Stephen Williams	7/10/2018 8:18:45 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 8:18:45 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 8:18:45 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005887 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: INCREASE BUDGET APPROPRIATIONS TO FUND SERVICE AND SUPPLIES

Budget Action: INCREASE APPROPRIATIONS OF \$60,000 IN FIRST 5 CHILDREN AND FAMILIES COMMISSION FUND FOR SERVICES AND SUPPLIES FUNDED BY RELEASE OF RESTRICTED PURPOSE OF FUND BALANCE

Justification: THIS REQUEST INCREASES THE BUDGET FOR SERVICES AND SUPPLIES DUE TO EXPENDITURE ACCRUALS EXCEEDING THE AVAILABLE BUDGET

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		55 - Services and Supplies	0.00	60,000.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	60,000.00	0.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>60,000.00</u>	<u>60,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
C. Price	7/9/2018 4:36:56 PM	061 - Auditor-Controller	Y
Paul Clementi	7/9/2018 7:32:47 PM	012 - County Executive Office	Y
Paul Clementi	7/9/2018 7:32:47 PM	012 - County Executive Office	Y
Stephen Williams	7/10/2018 8:19:37 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 8:19:37 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 8:19:37 AM	061 - Auditor-Controller	Y
Suzanne Hayes	7/10/2018 8:21:16 AM	994 - First 5, Children & Families	Y
Georgette Sims-Moten	7/10/2018 8:22:12 AM	994 - First 5, Children & Families	Y

Budget Revision Requests

Document Number: BJE - 0005888 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: PW Fund 2185 Residual Fund Balance

Budget Action: Establish appropriation of \$95,000 in Public Works CSA 12 Mission Canyon Sewer to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance.

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 higher revenue and fewer sewer maintenance projects occurring during the year than anticipated in the budget.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2185 - CSA 12 Mission Cyn Swr Svc Chg	054 - Public Works		90 - Changes to Residual Fund Balance	95,000.00	0.00
2185 - CSA 12 Mission Cyn Swr Svc Chg	054 - Public Works		92 - Changes to Restricted	0.00	95,000.00
Fund: 2185 - CSA 12 Mission Cyn Swr Svc Chg, Department: 054 - Public Works Total:				<u>95,000.00</u>	<u>95,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Julie Hagen	7/9/2018 4:53:27 PM	054 - Public Works	Y
Gloria Alvarez	7/9/2018 4:55:40 PM	054 - Public Works	Y
Rachel Lipman	7/9/2018 4:57:43 PM	012 - County Executive Office	Y
Suzann Uffelman	7/9/2018 5:01:17 PM	061 - Auditor-Controller	Y
C. Price	7/9/2018 5:07:46 PM	061 - Auditor-Controller	Y
Paul Clementi	7/9/2018 7:33:37 PM	012 - County Executive Office	Y
Paul Clementi	7/9/2018 7:33:37 PM	012 - County Executive Office	Y
Stephen Williams	7/10/2018 8:19:07 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 8:19:07 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 8:19:07 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005889 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase General Fund Transfer to Court Special Services

Budget Action: Increase appropriations of \$517,774 in General Revenues General Fund for Other Financing Uses funded by unanticipated revenue from Fines, Forfeitures, and Penalties. Increase appropriations of \$517,774 in Court Special Services Court Activities Fund for Services and Supplies funded by Other Financing Sources from the General Fund.

Justification: This budget revision requests the transfer of unanticipated revenue from General County Revenues to Court Special Services to fund mandated indigent defense due to less than anticipated revenues from fines, fees and penalties. In FY 2015-16 the State Legislature removed the ability of the Courts to suspend drivers licenses for those persons owing fines, fees and penalties. As a result, the anticipated revenues from those sources has declined. In FY 2017-18 revenues were insufficient to cover the mandated costs of providing indigent defense in Court trials.

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		40 - Other Financing Sources	517,774.00	0.00
0069 - Court Activities	025 - Court Special Services		55 - Services and Supplies	0.00	517,774.00
Fund: 0069 - Court Activities, Department: 025 - Court Special Services Total:				<u>517,774.00</u>	<u>517,774.00</u>
0001 - General	991 - General Revenues		15 - Fines, Forfeitures, and Penalties	517,774.00	0.00
0001 - General	991 - General Revenues		70 - Other Financing Uses	0.00	517,774.00
Fund: 0001 - General, Department: 991 - General Revenues Total:				<u>517,774.00</u>	<u>517,774.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Richard Morgantini	7/10/2018 1:11:00 PM	012 - County Executive Office	Y
C. Price	7/10/2018 1:47:19 PM	061 - Auditor-Controller	Y
Paul Clementi	7/10/2018 1:53:17 PM	012 - County Executive Office	Y
Paul Clementi	7/10/2018 1:53:17 PM	012 - County Executive Office	Y
Stephen Williams	7/10/2018 1:53:59 PM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 1:53:59 PM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 1:53:59 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005890 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: SBSO - Inmate Welfare FYE 17-18 Residual Fund Balance

Budget Action: Establish Appropriations of \$4,974 in the Sheriff's Office, Inmate Welfare 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 effects 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 balance 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.

This residual fund balance was due to unanticipated revenue from commissary sales and unspent appropriations in salaries and benefits for the Inmate

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0075 - Inmate Welfare	032 - Sheriff		90 - Changes to Residual Fund Balance	4,974.00	0.00
0075 - Inmate Welfare	032 - Sheriff		92 - Changes to Restricted	0.00	4,974.00
Fund: 0075 - Inmate Welfare, Department: 032 - Sheriff Total:				<u>4,974.00</u>	<u>4,974.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Christina Sibley	7/10/2018 9:29:13 AM	032 - Sheriff	Y
Paul Clementi	7/10/2018 9:44:46 AM	012 - County Executive Office	Y
Paul Clementi	7/10/2018 9:44:46 AM	012 - County Executive Office	Y
Suzann Uffelman	7/10/2018 9:53:14 AM	061 - Auditor-Controller	Y
C. Price	7/10/2018 11:24:48 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 11:26:30 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 11:26:30 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 11:26:30 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005891 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: AB109 Auditor Admin Fee FY1718 Commit to FB

Budget Action: Establish appropriations of \$8,882 in Auditor Controller General Fund to increase Committed Auditor Systems Maint. - Develop. fund balance funded by unallocated AB109 revenues.

Justification: This budget revision is necessary in order to commit AB109 unallocated revenues projected to be received by the state per the Community Corrections Partnership Budget for FY 17-18, but not until FY 2018-19. Per Ben Meza, these monies should be restricted or committed (depending on the department).

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	061 - Auditor-Controller		25 - Intergovernmental Revenue-State	8,882.00	0.00
0001 - General	061 - Auditor-Controller		93 - Changes to Committed	0.00	8,882.00
Fund: 0001 - General, Department: 061 - Auditor-Controller Total:				8,882.00	8,882.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Rachel Lipman	7/10/2018 10:38:35 AM	012 - County Executive Office	Y
Suzann Uffelman	7/10/2018 10:57:11 AM	061 - Auditor-Controller	Y
C. Price	7/10/2018 11:01:20 AM	061 - Auditor-Controller	Y
Paul Clementi	7/10/2018 11:15:44 AM	012 - County Executive Office	Y
Paul Clementi	7/10/2018 11:15:44 AM	012 - County Executive Office	Y
Stephen Williams	7/10/2018 11:18:57 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 11:18:57 AM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 11:18:57 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005892 Agenda Item: Agenda Date: 7/17/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Restricted Public and Educational Access Fund Balance

Budget Action: Establish appropriations of \$4,000 in General County Programs Public and Educational Access Fund to increase Restricted Purpose of Fund fund balance funded by a decrease in appropriations for Other Charges.

Justification: Increase restricted fund balance due to lower than anticipated contributions to other governments.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0040 - Public and Educational Access	990 - General County Programs		60 - Other Charges	0.00	(4,000.00)
0040 - Public and Educational Access	990 - General County Programs		92 - Changes to Restricted	0.00	4,000.00
Fund: 0040 - Public and Educational Access, Department: 990 - General County Programs Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Wesley Welch	7/10/2018 11:11:54 AM	012 - County Executive Office	Y
Suzann Uffelman	7/10/2018 11:27:45 AM	061 - Auditor-Controller	Y
C. Price	7/10/2018 11:54:17 AM	061 - Auditor-Controller	Y
Paul Clementi	7/10/2018 12:01:13 PM	012 - County Executive Office	Y
Paul Clementi	7/10/2018 12:01:13 PM	012 - County Executive Office	Y
Stephen Williams	7/10/2018 12:46:06 PM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 12:46:06 PM	061 - Auditor-Controller	Y
Stephen Williams	7/10/2018 12:46:06 PM	061 - Auditor-Controller	Y