

**Budget Revision Requests
5/6/2014**

Revision No.: 0003313
Departments: Fire, General Revenues, Public Works
Title: Reserve Fund Balance for Nonspendable Impounded Property Tax Receivables for affected county funds.
Budget Action: Establish appropriations of \$10,787 in multiple departments and funds to increase Nonspendable Fund Balance funded by impounded property tax revenues. Release Nonspendable Fund Balance in the amount of \$2,012 offset by a reduction in property tax revenue.

Revision No.: 0003319
Departments: Agricultural Commissioner/W&M, General Services
Title: Increase appropriations for a replacement vehicle in the Agricultural Commissioner/W&M department.
Budget Action: Increase appropriations of \$26,782 in the Agricultural Commissioner/W&M General Fund for Other Financing Uses funded by a release of Restricted Fund Balance. Increase appropriations of \$26,782 in General Services Vehicle Operations/Maintenance Fund for capital assets-equipment funded by an operating transfer from the Agricultural Commissioner/W&M General Fund.

Revision No.: 0003335
Departments: Sheriff Capital Projects-Jail
Title: Northern Branch Jail Project release of committed fund balance for FY 13-14
Budget Action: Increase appropriations of \$470,000 for the Sheriff's Capital Project - Jail in Sheriff's Capital Project - Jail Fund (0032), for Services and Supplies funded by a release of committed fund balance.

Budget Revision Requests

Document Number: BJE - 0003313 Agenda Item: Agenda Date: 5/6/2014 Approval: BOS 4/5 Has Board Letter: No

Budget Revision Requests

Title: Reserve Fund Balance for Nonspendable Impounded Property Tax Receivables for affected county funds.
Budget Action: Establish appropriations of \$10,787 in multiple departments and funds to increase Nonspendable Fund Balance funded by impounded property tax revenues. Release Nonspendable Fund Balance in the amount of \$2,012 offset by a reduction in property tax revenue.

Justification: Under Board Authorization (April 15, 2012) the Auditor-Controller impounded selected 2011-12 disputed property taxes. At that time those property taxes were recognized as receivables and due to the non-spendable nature of receivables, Fund Balance- Nonspendable was increased accordingly in each affected county fund. The affected departments/funds were: General Revenues/General Fund, Fire/Fire Protection District, Public Works/Flood Zone Funds and the Water Agency Fund.

In FY 2013-14 an error was discovered with the 2011-12 Impound Transaction in which a portion those disputed property taxes were attributed to an erroneous Tax Rate Area resulting in incorrect amounts of taxes being impounded from various taxing entities.

The correction of the error requires an increase in Fund Balance-Nonspendable of \$10,787 to multiple departments and funds for which property taxes should have been impounded. The correction also necessitates the reduction of Fund Balance-Nonspendable of \$2,012 to one fund for which property taxes should

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		05 - Taxes	413.00	0.00
2280 - Fire Protection Dist	031 - Fire		91 - Changes to Nonspendable	0.00	413.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>413.00</u>	<u>413.00</u>
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		05 - Taxes	14.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		91 - Changes to Nonspendable	0.00	14.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				<u>14.00</u>	<u>14.00</u>
2510 - Orcutt Flood Zone Number 3	054 - Public Works		05 - Taxes	982.00	0.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works		91 - Changes to Nonspendable	0.00	982.00
Fund: 2510 - Orcutt Flood Zone Number 3, Department: 054 - Public Works Total:				<u>982.00</u>	<u>982.00</u>
2610 - So Coast Flood Zone 2	054 - Public Works		05 - Taxes	(2,012.00)	0.00
2610 - So Coast Flood Zone 2	054 - Public Works		91 - Changes to Nonspendable	2,012.00	0.00
Fund: 2610 - So Coast Flood Zone 2, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>
3050 - Water Agency	054 - Public Works		05 - Taxes	16.00	0.00
3050 - Water Agency	054 - Public Works		91 - Changes to Nonspendable	0.00	16.00
Fund: 3050 - Water Agency, Department: 054 - Public Works Total:				<u>16.00</u>	<u>16.00</u>
0001 - General	991 - General Revenues		05 - Taxes	9,362.00	0.00
0001 - General	991 - General Revenues		91 - Changes to Nonspendable	0.00	9,362.00
Fund: 0001 - General, Department: 991 - General Revenues Total:				<u>9,362.00</u>	<u>9,362.00</u>

Signatures

Signed By _____ Signed On _____ Department/Agency _____ Approval Level _____ Valid _____

Budget Revision Requests

C. Price	4/21/2014 3:58:14 PM	061 - Auditor-Controller	Fund/Department	Y
Julie Hagen	4/22/2014 1:15:39 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Andrew Myung	4/22/2014 1:33:33 PM	061 - Auditor-Controller	FACS	Y
Joseph Toney	4/22/2014 1:35:12 PM	012 - County Executive Office	CEO Analyst	Y
Thomas Alvarez	4/24/2014 8:33:57 AM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003319 Agenda Item: Agenda Date: 5/6/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Increase appropriations for a replacement vehicle in the Agricultural Commissioner/W&M department.

Budget Action: Increase appropriations of \$26,782 in the Agricultural Commissioner/W&M General Fund for Other Financing Uses funded by a release of Restricted Fund Balance. Increase appropriations of \$26,782 in General Services Vehicle Operations/Maintenance Fund for capital assets-equipment funded by an operating transfer from the Agricultural Commissioner/W&M General Fund.

Justification: The Weights and Measures division of the Agricultural Commissioner's Department is replacing an assigned Scales Truck that originally went into service in 1988. Truck #5515 will replace #0307, however, there is a shortage of contributed replacement capital to be applied toward the purchase of the new truck. This budget revision will establish the transfer accounts to fund this replacement transaction. Source of funding is Fund Balance-Restricted line item account 9726, current balance in this account is \$292,415.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	051 - Agricultural		70 - Other Financing Uses	0.00	26,782.00
0001 - General	051 - Agricultural		92 - Changes to Restricted	26,782.00	0.00
Fund: 0001 - General, Department: 051 - Agricultural Commissioner/W&M Total:				26,782.00	26,782.00
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	26,782.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	26,782.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:				26,782.00	26,782.00

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Brian Duggan	4/16/2014 8:35:31 AM	063 - General Services	Fund/Department	Y
Traci Lewis	4/16/2014 9:05:06 AM	051 - Agricultural	Fund/Department	Y
Joseph Toney	4/16/2014 10:38:42 AM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	4/16/2014 1:42:15 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	4/17/2014 2:05:25 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	4/24/2014 8:33:07 AM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003335 Agenda Item: Agenda Date: 5/6/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Northern Branch Jail Project release of committed fund balance for FY 13-14

Budget Action: Increase appropriations of \$470,000 in the Sheriff Capital Projects - Jail Fund for Services and Supplies funded by a release of committed fund balance

Justification: This request will drawdown FY 13-14 funds to pay current year anticipated additional expenditures for the Northern Branch Jail Project. This request reflects changes to the timing of expenditures, not to a revision of the overall project budget. At the time the County's FY 13-14 budgets were prepared, the Professional Service Agreements had not been negotiated nor had any input been received from the consultants as to what level of effort would be required within the design phases of the current fiscal year. We are also including a contingency amount of \$100k to cover additional timing differences. Budgeted funds that are unspent at the end of this budget year, will be carried forward into the 2014-15 budget year. We are maintaining a detailed expenditure projection spreadsheet for the total project. These estimates will continue to be monitored over the life of the project.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail		55 - Services and Supplies	0.00	470,000.00
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail		93 - Changes to Committed	470,000.00	0.00
Fund: 0032 - Sheriff Capital Projects-Jail, Department: 980 - Sheriff Capital Projects-Jail Total:				<u>470,000.00</u>	<u>470,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Katherine Roth	4/22/2014 4:05:37 PM	061 - Auditor-Controller	Fund/Department	Y
John Jayasinghe	4/23/2014 7:45:26 AM	012 - County Executive Office	CEO Analyst	Y
Joseph Toney	4/23/2014 8:26:16 AM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	4/23/2014 11:16:11 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	4/24/2014 9:48:34 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	4/28/2014 8:26:30 AM	012 - County Executive Office	Budget Director	Y

7/1/2013 Beginning Balance	Detail of Board Approved Changes:	\$ 588,898.74	Status
FY 2013-14 Adopted Budget Development Policy	FY 2013-14 General Fund Contribution per Budget Development Policy	500,000.00	completed
Planning & Development Adopted FY 13-14 Budget	Goleta Valley Community Plan \$29,931 Approved	\$ (29,931.00)	\$22,931 YTD completed
General Fund Contingency Transfers from FY 2013-14 Budget Hearings:			
ADMHS/Probation	Juvenile Justice Mental Health Service Restoration	\$ (300,000.00)	Pending
FY 2013-14 Board Adjustments			
Community Services Department	August 20, 2013: Increase appropriations in Community Services Department, Housing Division, General Fund for Salaries and Employee Benefits of the Lompoc Transformative Housing Project.	\$ (14,200.00)	Pending
Public Health Department	Approved by A/C's office: Decrease Impress Cash Account in Parks Fund 0001 as per County Petty Cash Policy	\$ (500.00)	Completed
Parks Department	Approved by A/C's office: Close Impress Cash Account in Parks Fund 0001 and return to Contingency as per County Petty Cash Policy	\$ 200.00	Completed
Sheriff	December 3, 2013: Increase appropriations to fund operations of Santa Maria Branch Jail	\$ (272,000.00)	Completed
Board of Supervisors	February 11, 2014: Increase Contingency Fund by \$4,000,000 from unanticipated general revenues	\$ 4,000,000.00	Completed
ADMHS/GCP	February 18, 2014: Re-establish the GF Contribution to the FY 12-13 level to replace the 2011 Realignment Revenue for Behavioral Health reduction.	\$ (1,257,218.00)	Completed
Public Works	February 18, 2014: Increase appropriations for Federal Land Access Grant Program match	\$ (910,400.00)	Pending
General County Programs	April 1, 2014: Establish appropriations to fund 211 Help Desk Cleanup	\$ (30,000.00)	Completed
6/30/2014 Adjusted Budget Ending Balance		<u>2,274,849.74</u>	