



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: 6/4/2024
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: No Vote Required

TO: Board of Supervisors

FROM: Department Betsy M. Schaffer, CPA, CPFO 568-2100
Director(s)
Contact Info: Jenavieve Shiloh, CPA 568-2134

SUBJECT: Receive and File the Santa Barbara County Adopted Budget Schedules and the State Controller Final Budget Schedules for Fiscal Year 2023-24

County Counsel Concurrence

As to form: N/A

Other Concurrence: N/A

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors:

- a) Receive and file the Santa Barbara County Adopted Budget Schedules for Fiscal Year 2023-24;
- b) Receive and file the State Controller Final Budget Schedules for Fiscal Year 2023-24; and
- c) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) per CEQA Guidelines Section 15378(b)(5), because they are government fiscal activities which do not involve commitment to any specific project which may result in potentially significant physical impact on the environment.

Summary Text:

The attached documents report the County of Santa Barbara's adopted budget for fiscal year 2023-24. Although budget revisions will occur during the fiscal year, the budget as adopted by the Board of Supervisors and recorded beginning July 1, 2023 is reported in both documents. The format of the Santa Barbara County Adopted Budget Schedules is similar to the format of the County's Recommended Budget. The format of the Final Budget Schedules is prescribed by the State Controller.

The County's Adopted Budget Schedules show total adopted appropriations of \$2.371 billion for fiscal year 2023-24, which is an increase of \$39 million from the total recommended appropriations printed in the County's Recommended Budget. Reconciling schedules between the Recommended Budget and the Adopted Budget are provided in the Introduction of the Adopted Budget Schedules.

The State Controller Final Budget Schedules show total adopted financing uses of \$2.368 billion for fiscal year 2023-24. There is a \$3 million variance between the adopted appropriations reported in the State Controller Final Budget Schedules and the total adopted appropriations in the County's Adopted Budget Schedules due to a difference in the presentation of the County's budgeted use of unassigned fund balance as required by the State Controller

Background:

Santa Barbara County Adopted Budget Schedules - The County's Adopted Budget Schedules report the Adopted budget, as loaded into the County's financial system (FIN), for fiscal year 2023-24. The primary purpose of this document is to reflect and reconcile changes that occurred after printing of the Recommended Budget, including the changes that occurred during the June 2023 Budget Hearings.

State Controller's Final Budget Schedules - California Government Code Section 29093 requires that a copy of the County's adopted budget in the format prescribed by the State Controller be filed with the Office of the Clerk of the Board and the office of the State Controller no later than December 1 of each year. The Auditor's Office submitted the State Controller's Final Budget Schedules timely for Fiscal Year 2023-24. The County Budget Act, as presented in Government Code Sections 29005 and 30200, outlines the State Controller forms and schedules necessary for conformity among California counties. The Final Budget Schedules include the required State Controller schedules in the prescribed format.

Performance Measure:

The recommendation is primarily aligned with actions required by law or by routine business necessity.

Fiscal and Facilities Impacts:

Budgeted: Yes

Fiscal Analysis:

Narrative: No fiscal impact

Attachments:

- A. County of Santa Barbara's Adopted Budget Schedules for Fiscal Year 2023-24
- B. State Controller's Final Budget Schedules for Fiscal Year 2023-24

Authored by:

Nicolas Nocker, CPA (568-2144)