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 & CEO
Department No.:	061
For Agenda Of:	July 1, 2014
Placement:	Administrative
Estimated Tme:	
Continued Item:	No
If Yes, date from:	
Vote Required:	4/5

TO: Board of Supervisors

FROM: Department Director(s): Robert Geis, CPA, Auditor-Controller
Contact Info: Julie Hagen, CPA, Chief Deputy Controller 568-2126
Tom Alvarez, Budget Director 568-3432

SUBJECT: **Year-end transfers and revisions of appropriations**

County Counsel Concurrence
As to form: N/A

Auditor-Controller Concurrence
As to form: Yes

Other Concurrence:
N/A

Recommended Actions:

That the Board of Supervisors:

Approve budget revisions and transfers necessary to close the County's accounting records for all County funds for the fiscal year ended June 30, 2014 (Fiscal Year 13-14).

Summary Text:

On June 17th, 2014, your Board directed the Auditor-Controller to compile the transfers and revisions of appropriations necessary to close the County's accounting records for the Fiscal Year ended June 30, 2014 pending approval by your Board at the July 1st, July 8th and August 19th, 2014 meetings.

Background:

The year-end closing process is accomplished during the period from June 30th to July 10th. During this process, there may be certain inter-fund transfers, contingency transfer, revisions, or adjustments necessary to efficiently and effectively accomplish the closing process. Those revisions received as of the docketing deadline are attached.

Performance Measure:

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

Fiscal and Facilities Impacts:

Budgeted

Attachments:

Attachment A: Budget Revision Requests

Budget Revision Requests
7/1/2014

Revision No.: 0003416
Departments: Planning & Development
Title: Set aside departmental revenue to fund the Santa Claus Lane project in FY 2014-15.
Budget Action: Establish appropriations of $27,962 in Planning and Development Department General Fund to increase Committed fund balance funded by unanticipated revenue from Licenses, Permits and Franchises.

Revision No.: 0003417
Departments: Planning & Development
Title: Set aside departmental revenue to fund the Winery Ordinance Project Environmental Impact Report
Budget Action: Establish appropriations of $21,250 in Planning and Development Department General Fund to increase Committed fund balance funded by unanticipated revenue from Licenses, Permits and Franchises.

Revision No.: 0003419
Departments: Public Works
Title: Public Works: Flood Fiscal Year End Residual Fund Balance Entry
Budget Action: Establish Appropriations of $3,770,000 in multiple Public Works Department, Flood Funds to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0003420
Departments: Public Health
Title: Public Health: Fiscal Year End Residual Fund Balance Entry
Budget Action: Establish Appropriation of $210,000 in the Public Health Department General Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Revision No.: 0003412
Departments: Debt Service
Title: FY 13/14 Residual Fund Balance
Budget Action: Establish Appropriations of $10,000 in the Debt Service Department 2005 COP Capital Projects Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0003442
Departments: Planning & Development
Title: Planning and Development Petroleum Fund: FY 13/14 Residual Fund Balance
Budget Action: Establish Appropriations of $100,000 in the Planning and Development Department Petroleum Fund to incease Residual Fund Balance funded by decrease to Restricted Fund Balance.

Budget Revision Requests
7/1/2014

Revision No.: 0003444
Departments: General Services
Title: Transfer appropriation from Other Charges to Increase to Restricted Fund Balance
Budget Action: Transfer appropriations of $1,100 in General Services Department, General Fund from the Other Charges to Increase Restricted Fund Balance for final replacement costs in the future.

Revision No.: 0003430
Departments: Social Services
Title: DSS: FY 13/14 Residual Fund Balance
Budget Action: Establish Appropriation of $500,000 in the Department of Social Services, Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0003433
Departments: Planning & Development
Title: Planning and Development: FY 13/14 Fish and Game Fund Residual Fund Balance
Budget Action: Establish Appropriation of $8,000 in the Planning and Development Department Fish and Game Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Revision No.: 0003434
Departments: Public Health
Title: Public Health: FY 13/14 Residual Fund Balance
Budget Action: Establish Appropriation of $4,400,000 in the Public Health Department, Health Care Fund to increase Restricted Fund Balance by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0003408
Departments: First 5, Children & Families
Title: Increase Other Charges appropriations to pay for increased Motor Pool costs.
Budget Action: Increase appropriations of $14,000 in First 5 Child & Families Commission Department, First 5 Child & Families Commission Fund for Other Charges funded by release of Restricted fund balance

---

Revision No.: 0003428
Departments: Child Support Services
Title: CSS: FY13/14 Residual Fund Balance
Budget Action: Establish Appropriation of $26,000 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.

Budget Revision Requests
7/1/2014

Revision No.: 0003438
Departments: Planning & Development
Title: Planning and Development Coastal Resource Enhancement Fund: FY 13/14 Residual Fund Balance
Budget Action: Establish Appropriation of $400,000 in the Planning and Development Department Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Revision No.: 0003439
Departments: Planning & Development
Title: Planning and Development Fisheries Enhancement Fund: FY 13/14 Residual Fund Balance
Budget Action: Establish Appropriation of $6,000 in the Planning and Development Department Fisheries Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Revision No.: 0003448
Departments: Alcohol, Drug, &Mental Hlth Svcs, Public Health
Title: Public Health: Advance Tobacco Settlement allocation and corresponding appropriation to ADMHS
Budget Action: Increase appropriations of $200,000 in ADMHS Mental Health Services Fund for Services & Supplies funded by an operating transfer-in from the Tobacco Settlement Fund. Cancel Appropriations of $200,000 in the PH Health Care Fund for Services & Supplies and cancel an operating transfer-in from the Tobacco Settlement Fund. Transfer appropriations of $200,000 in the PH Tobacco Settlement Fund from Other Financing Uses for the Health Care Fund to Other Financing Uses for Mental Health Services Fund.

Revision No.: 0003455
Departments: Fire
Title: Fire: FY 13/14 Residual Fund Balance
Budget Action: Establish Appropriation of $3,800,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0003336
Departments: Debt Service
Title: FY 13/14 Residual Fund Balance
Budget Action: Establish Appropriations of $70,000.00 in the Debt Service Department Municipal Finance Debt Service Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0003376
Departments: Public Works
Title: CSA 31 Isla Vista Fund Year-end Adjustments
Budget Action: Increase appropriations of $288,000 in Public Works Department, CSA 31 Isla Vista Fund to increase Restricted fund balance funded by reduction in Services and Supplies ($13,000) and unanticipated Intergovernmental Revenue-Other ($275,000).

Budget Revision Requests
7/1/2014

Revision No.: 0003377
Departments: Public Works
Title: Public Works: Special Districts Fiscal Year End Residual Fund Balance Entry
Budget Action: Establish Appropriations of $3,700,000 in multiple Public Works Department, Special Revenue Funds to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Budget Revision Requests

Document Number: BJE - 0003416 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Set aside departmental revenue to fund the Santa Claus Lane project in FY 2014-15.

Budget Action: Establish appropriations of $27,962 in Planning and Development Department General Fund to increase Committed fund balance funded by unanticipated revenue from Licenses, Permits and Franchises.

Justification: Current fiscal year revenues are expected to exceed expenditures in the Planning and Development Department. In accordance with the FY 2014-15 Adopted Budget, this budget revision would set aside $27,962 of revenue to be used to fund the Santa Claus Lane project in FY 2014-15. General Fund Contribution of $27,962 allocated to the Santa Claus Lane project this fiscal year was not expended, and will be needed in FY 2014-15 for consultant work on design, permitting, and engineering plans for the proposed at-grade pedestrian railroad crossing. The Santa Claus Lane project originates from actions and design standards in the Toro Canyon Plan that focus on improvement of streetscape, public access and parking.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	053 - Planning & Development		10 - Licenses, Permits and Franchises	27,962.00	0.00
0001 - General	053 - Planning & Development		93 - Changes to Committed	0.00	27,962.00
	Fund: 0001 - General, Department: 053 - Planning & Development Total:			27,962.00	27,962.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rachel Lipman	6/12/2014 2:36:01 PM	053 - Planning & Development	Fund/Department	Y
Joseph Toney	6/16/2014 2:58:26 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/16/2014 3:58:41 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/17/2014 2:13:32 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:23:42 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003417   Agenda Item: Agenda Date: 7/1/2014   Approval: BOS 4/5   Has Board Letter: No

Title: Set aside departmental revenue to fund the Winery Ordinance Project Environmental Impact Report

Budget Action: Establish appropriations of $21,250 in Planning and Development Department General Fund to increase Committed fund balance funded by unanticipated revenue from Licenses, Permits and Franchises.

Justification: Current fiscal year revenues are expected to exceed expenditures in the Planning and Development Department. In accordance with the FY 2014-15 Adopted Budget, this budget revision would set aside $21,250 of revenue to be used to fund the Winery Ordinance Project Environmental Impact Report in FY 2014-15. General Fund Contribution of $21,250 allocated to the Winery Ordinance Project this fiscal year was not expended, and will be needed in FY 2014-15 for a consultant to prepare a traffic study for the Environmental Impact Report traffic analysis for the proposed Winery Ordinance amendments. The Winery Ordinance Project is focused on improving the permit process for wineries, balancing the needs of stakeholders and supporting the primary function of grape growing and production facilities with secondary tasting rooms and special events.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	053 - Planning & Development		10 - Licenses, Permits and Franchises	21,250.00	0.00
0001 - General	053 - Planning & Development		93 - Changes to Committed	0.00	21,250.00
	Fund: 0001 - General, Department: 053 - Planning & Development Total:			21,250.00	21,250.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rachel Lipman	6/12/2014 2:36:19 PM	053 - Planning & Development	Fund/Department	Y
Joseph Toney	6/16/2014 2:58:12 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/16/2014 3:14:05 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/17/2014 2:23:05 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 3:39:53 PM	012 - County Executive Office	Budget Director	Y

Document Number: BJE - 0003419 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Budget Revision Requests

Title: Public Works: Flood Fiscal Year End Residual Fund Balance Entry

Budget Action: Establish Appropriations of $3,770,000 in multiple Public Works Department, Flood Funds to increase Restricted 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 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 commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance adjustments were due to maintenance savings and funds to be carried over for capital projects.

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	400,000.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		92 - Changes to Restricted	0.00	400,000.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				400,000.00	400,000.00
2420 - SBFC Orcutt Area Drainage	054 - Public Works		90 - Changes to Residual Fund Balance	5,000.00	0.00
2420 - SBFC Orcutt Area Drainage	054 - Public Works		92 - Changes to Restricted	0.00	5,000.00
Fund: 2420 - SBFC Orcutt Area Drainage, Department: 054 - Public Works Total:				5,000.00	5,000.00
2430 - Bradley Flood Zone Number 3	054 - Public Works		90 - Changes to Residual Fund Balance	25,000.00	0.00
2430 - Bradley Flood Zone Number 3	054 - Public Works		92 - Changes to Restricted	0.00	25,000.00
Fund: 2430 - Bradley Flood Zone Number 3, Department: 054 - Public Works Total:				25,000.00	25,000.00
2460 - Guadalupe Flood Zone Number 3	054 - Public Works		90 - Changes to Residual Fund Balance	75,000.00	0.00
2460 - Guadalupe Flood Zone Number 3	054 - Public Works		92 - Changes to Restricted	0.00	75,000.00
Fund: 2460 - Guadalupe Flood Zone Number 3, Department: 054 - Public Works Total:				75,000.00	75,000.00
2470 - Lompoc City Flood Zone 2	054 - Public Works		90 - Changes to Residual Fund Balance	80,000.00	0.00
2470 - Lompoc City Flood Zone 2	054 - Public Works		92 - Changes to Restricted	0.00	80,000.00
Fund: 2470 - Lompoc City Flood Zone 2, Department: 054 - Public Works Total:				80,000.00	80,000.00
2480 - Lompoc Valley Flood Zone 2	054 - Public Works		90 - Changes to Residual Fund Balance	130,000.00	0.00
2480 - Lompoc Valley Flood Zone 2	054 - Public Works		92 - Changes to Restricted	0.00	130,000.00
Fund: 2480 - Lompoc Valley Flood Zone 2, Department: 054 - Public Works Total:				130,000.00	130,000.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works		90 - Changes to Residual Fund Balance	45,000.00	0.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works		92 - Changes to Restricted	0.00	45,000.00
Fund: 2500 - Los Alamos Flood Zone Number 1, Department: 054 - Public Works Total:				45,000.00	45,000.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works		90 - Changes to Residual Fund Balance	150,000.00	0.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works		92 - Changes to Restricted	0.00	150,000.00
Fund: 2510 - Orcutt Flood Zone Number 3, Department: 054 - Public Works Total:				150,000.00	150,000.00

2560 - SM Flood Zone 3	054 - Public Works	90 - Changes to Residual Fund Balance	250,000.00	0.00
2560 - SM Flood Zone 3	054 - Public Works	92 - Changes to Restricted	0.00	250,000.00
		Fund: 2560 - SM Flood Zone 3, Department: 054 - Public Works Total:	250,000.00	250,000.00
2590 - Santa Ynez Flood Zone Number 1	054 - Public Works	90 - Changes to Residual Fund Balance	110,000.00	0.00
2590 - Santa Ynez Flood Zone Number 1	054 - Public Works	92 - Changes to Restricted	0.00	110,000.00
		Fund: 2590 - Santa Ynez Flood Zone Number 1, Department: 054 - Public Works Total:	110,000.00	110,000.00
2610 - So Coast Flood Zone 2	054 - Public Works	90 - Changes to Residual Fund Balance	2,500,000.00	0.00
2610 - So Coast Flood Zone 2	054 - Public Works	92 - Changes to Restricted	0.00	2,500,000.00
		Fund: 2610 - So Coast Flood Zone 2, Department: 054 - Public Works Total:	2,500,000.00	2,500,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
John Jayasinghe	6/13/2014 1:14:12 PM	012 - County Executive Office	CEO Analyst	Y
Mark Paul	6/18/2014 7:24:10 AM	054 - Public Works	Fund/Department	Y
Andrew Myung	6/18/2014 8:27:45 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 9:50:53 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:36:19 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003420   Agenda Item: Agenda Date: 7/1/2014   Approval: BOS 4/5   Has Board Letter: No

Title: Public Health: Fiscal Year End Residual Fund Balance Entry

Budget Action: Establish Appropriation of $210,000 in the Public Health Department General Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

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.

The residual fund balance was due to salary savings by moving the Hazardous Materials Unit to Public Health with 7 of the 15 positions filled; and due to the reallocation of Environmental Health Services overhead because of incorporating the Hazardous Materials Unit. 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	210,000.00	0.00
0001 - General	041 - Public Health		92 - Changes to Restricted	0.00	210,000.00
			Fund: 0001 - General, Department: 041 - Public Health Total:	210,000.00	210,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Stacy Covarrubias	6/16/2014 2:22:08 PM	041 - Public Health	Fund/Department	Y
Richard Morgantini	6/16/2014 2:26:11 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/17/2014 10:09:41 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 8:45:39 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:39:13 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003412 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriations of $10,000 in the Debt Service Department 2005 COP Capital Projects Fund to increase Restricted 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 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.

The residual fund balance was due to changes in Fair Market Value.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0034 - 2005 COP Capital Projects	992 - Debt Service		90 - Changes to Residual Fund Balance	10,000.00	0.00
0034 - 2005 COP Capital Projects	992 - Debt Service		92 - Changes to Restricted	0.00	10,000.00
Fund: 0034 - 2005 COP Capital Projects, Department: 992 - Debt Service Total:				10,000.00	10,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rochelle Anthony	6/5/2014 11:20:33 AM	065 - Treasurer-Tax Collector-Public	Fund/Department	Y
Joseph Toney	6/13/2014 3:08:04 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/16/2014 3:14:42 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/17/2014 2:44:49 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 1:35:44 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003442   Agenda Item: Agenda Date: 7/1/2014   Approval: BOS 4/5   Has Board Letter: No

Title: Planning and Development Petroleum Fund: FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriations of $100,000 in the Planning and Development Department Petroleum Fund to incease Residual Fund Balance funded by decrease to Restricted 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.

The negative residual fund balance was due to differences in revenues and expenditures between budgeted expectations and actual operations. This budget revision establishes appropriation to release the necessary amount of Restricted Fund Balance to cover the residual fund balance resulting from operations at

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0045 - Petroleum Department	053 - Planning & Development		90 - Changes to Residual Fund Balance	0.00	100,000.00
0045 - Petroleum Department	053 - Planning & Development		92 - Changes to Restricted	100,000.00	0.00
	Fund: 0045 - Petroleum Department, Department: 053 - Planning & Development Total:			100,000.00	100,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rachel Lipman	6/17/2014 11:22:31 AM	053 - Planning & Development	Fund/Department	Y
Joseph Toney	6/17/2014 4:17:18 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/17/2014 4:20:29 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 9:04:56 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:36:59 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003444 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer appropriation from Other Charges to Increase to Restricted Fund Balance

Budget Action: Transfer appropriations of $1.100 in General Services Department, General Fund from the Other Charges to Increase Restricted Fund Balance for final replacement costs in the future.

Justification: The replacement restricted fund balance budget for Casa Nueva was under budgeted, this budget revision moves excess appropriations from Electricity to line item 9715 to allow the final posting.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	063 - General Services		60 - Other Charges	0.00	(1,100.00)
0001 - General	063 - General Services		92 - Changes to Restricted	0.00	1,100.00
Fund: 0001 - General, Department: 063 - General Services Total:				0.00	0.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Brian Duggan	6/18/2014 9:24:10 AM	063 - General Services	Fund/Department	Y
Andrew Myung	6/18/2014 9:50:05 AM	061 - Auditor-Controller	FACS	Y
Joseph Toney	6/18/2014 1:00:16 PM	012 - County Executive Office	CEO Analyst	Y
Julie Hagen	6/19/2014 8:38:15 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 1:51:14 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003430   Agenda Item: Agenda Date: 7/1/2014   Approval: BOS 4/5   Has Board Letter: No

Title: DSS: FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriation of $500,000 in the Department of Social Services, Social Services Fund to increase Restricted 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 (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.

The residual fund balance was due to underspending in 2011 Realignment programs.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0055 - Social Services	044 - Social Services		90 - Changes to Residual Fund Balance	500,000.00	0.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	0.00	500,000.00
			Fund: 0055 - Social Services, Department: 044 - Social Services Total:	500,000.00	500,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Garrett Meade	6/11/2014 3:43:02 PM	044 - Social Services		Y
Garrett Meade	6/12/2014 10:12:52 AM	044 - Social Services		Y
Evelyn Rainbolt	6/12/2014 11:32:40 AM	044 - Social Services	Fund/Department	Y
Victor Zambrano	6/16/2014 9:09:50 AM	044 - Social Services	Fund/Department	Y
Richard Morgantini	6/16/2014 11:26:03 AM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/17/2014 8:30:23 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 8:57:13 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:04:29 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003433   Agenda Item: Agenda Date: 7/1/2014   Approval: BOS 4/5   Has Board Letter: No

Title: Planning and Development: FY 13/14 Fish and Game Fund Residual Fund Balance

Budget Action: Establish Appropriation of $8,000 in the Planning and Development Department Fish and Game Fund to increase Restricted 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 (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 grant awards anticipated to be paid out in this fiscal year carried over into the next fiscal year.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0041 - Fish and Game	053 - Planning & Development		90 - Changes to Residual Fund Balance	8,000.00	0.00
0041 - Fish and Game	053 - Planning & Development		92 - Changes to Restricted	0.00	8,000.00
Fund: 0041 - Fish and Game, Department: 053 - Planning & Development Total:				8,000.00	8,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rachel Lipman	6/16/2014 10:56:05 AM	053 - Planning & Development	Fund/Department	Y
Joseph Toney	6/16/2014 4:49:07 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/17/2014 8:35:19 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 8:58:39 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:05:05 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003434 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Public Health: FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriation of $4,400,000 in the Public Health Department, Health Care Fund to increase Restricted Fund Balance by a decrease to Residual Fund Balance at fiscal year-end.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the new 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 by 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.

The residual fund balance was due to expenditure savings from unanticipated salary savings and reductions in the Medically Indigent Adult program due to the benefit expansions under the Affordable Care Act (ACA), as well as, unanticipated revenues from the 340B Network Contract Pharmacy program, 1991 Health Realignment growth, and Medi-Cal revenue growth that has exceeded expectations from aggressive enrollment efforts.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0042 - Health Care	041 - Public Health		90 - Changes to Residual Fund Balance	4,400,000.00	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	0.00	4,400,000.00
			Fund: 0042 - Health Care, Department: 041 - Public Health Total:	4,400,000.00	4,400,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Suzanne Jacobson	6/15/2014 12:36:23 PM	041 - Public Health	Fund/Department	Y
Richard Morgantini	6/16/2014 11:30:44 AM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/17/2014 1:05:45 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 9:00:59 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:06:38 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003408 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Other Charges appropriations to pay for increased Motor Pool costs.

Budget Action: Increase appropriations of $14,000 in First 5 Child & Families Commission Department, First 5 Child & Families Commission Fund for Other Charges funded by release of Restricted fund balance

Justification: This request increases the budget for Other Charges due to the Request for Proposal Community Orientation and Strategic Planning Processes. This is offset by a release of Restricted fund balance.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		60 - Other Charges	0.00	14,000.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	14,000.00	0.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				14,000.00	14,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Julie Hagen	6/5/2014 3:41:49 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Georgette Sims-Moten	6/17/2014 4:40:40 PM	994 - First 5, Children & Families	Fund/Department	Y
Jette Christiansson	6/18/2014 10:30:54 AM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/18/2014 10:59:26 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/19/2014 8:35:41 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:40:13 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003428 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: CSS: FY13/14 Residual Fund Balance

Budget Action: Establish Appropriation of $26,000 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.

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.

The residual fund balance was due to carry over of prior year fund balance that is not needed to balance current year's budget.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0057 - Child Support Services	045 - Child Support Services		90 - Changes to Residual Fund Balance	26,000.00	0.00
0057 - Child Support Services	045 - Child Support Services		92 - Changes to Restricted	0.00	26,000.00
	Fund: 0057 - Child Support Services, Department: 045 - Child Support Services Total:			26,000.00	26,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Shirley Moore	6/10/2014 2:06:04 PM	045 - Child Support Services	Fund/Department	Y
Joseph Toney	6/13/2014 3:08:34 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/16/2014 1:20:20 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 8:54:36 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 1:51:47 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003438 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Planning and Development Coastal Resource Enhancement Fund: FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriation of $400,000 in the Planning and Development Department Coastal Resource Enhancement Fund to increase Restricted 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 (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 grant awards anticipated to be paid out in this fiscal year carried over into the next fiscal year.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0063 - Coast Resource Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	400,000.00	0.00
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	400,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				400,000.00	400,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rachel Lipman	6/16/2014 10:58:13 AM	053 - Planning & Development	Fund/Department	Y
Joseph Toney	6/16/2014 4:49:30 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/17/2014 8:48:02 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 9:01:43 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 1:36:39 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003439 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Planning and Development Fisheries Enhancement Fund: FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriation of $6,000 in the Planning and Development Department Fisheries Enhancement Fund to increase Restricted 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 (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 reimbursements claimed by commercial fisheries than anticipated in the budget for purchase of safety equipment

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0061 - Fisheries Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	6,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	6,000.00
	Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development Total:			6,000.00	6,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rachel Lipman	6/16/2014 11:00:05 AM	053 - Planning & Development	Fund/Department	Y
Joseph Toney	6/16/2014 4:50:36 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/17/2014 8:37:52 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/18/2014 9:02:59 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 1:37:22 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003448 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Public Health: Advance Tobacco Settlement allocation and corresponding appropriation to ADMHS

Budget Action: Increase appropriations of $200,000 in ADMHS Mental Health Services Fund for Services & Supplies funded by an operating transfer-in from the Tobacco Settlement Fund. Cancel Appropriations of $200,000 in the PH Health Care Fund for Services & Supplies and cancel an operating transfer-in from the Tobacco Settlement Fund. Transfer appropriations of $200,000 in the PH Tobacco Settlement Fund from Other Financing Uses for the Health Care Fund to Other Financing Uses for Mental Health Services Fund.

Justification: This budget revision will increase unanticipated revenue to the ADMHS Mental Health Services Fund in the amount of $200,000, from the Public Health Department Tobacco Settlement Fund. This operating transfer, which will help mitigate cost overages for out-of-county contract inpatient bed costs associated with the Psychiatric Health Facility due to changes in the census of non Medi-Cal patients, will act as an "advance" of the ADMHS FY 14-15 Tobacco Settlement allocation during FY 13-14. The funds will be used only as needed, once the amount of any cost overages are known.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0042 - Health Care	041 - Public Health		40 - Other Financing Sources	(200,000.00)	0.00
0042 - Health Care	041 - Public Health		55 - Services and Supplies	0.00	(200,000.00)
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				(200,000.00)	(200,000.00)
0046 - Tobacco Settlement	041 - Public Health		70 - Other Financing Uses	0.00	0.00
Fund: 0046 - Tobacco Settlement, Department: 041 - Public Health Total:				0.00	0.00
0044 - Mental Health Services	043 - Alcohol,Drug,&Mental Hlth		40 - Other Financing Sources	200,000.00	0.00
0044 - Mental Health Services	043 - Alcohol,Drug,&Mental Hlth		55 - Services and Supplies	0.00	200,000.00
Fund: 0044 - Mental Health Services, Department: 043 - Alcohol,Drug,&Mental Hlth Svcs Total:				200,000.00	200,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Chris Ribeiro	6/15/2014 4:08:42 PM	043 - Alcohol,Drug,&Mental Hlth	Fund/Department	Y
Suzanne Jacobson	6/17/2014 1:23:04 PM	041 - Public Health	Fund/Department	Y
Chris Ribeiro	6/17/2014 5:06:55 PM	043 - Alcohol,Drug,&Mental Hlth	Fund/Department	Y
Richard Morgantini	6/18/2014 7:46:47 AM	012 - County Executive Office	CEO Analyst	Y
Joseph Toney	6/18/2014 1:01:52 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/18/2014 1:11:09 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/19/2014 8:45:48 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 1:27:07 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003455 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Fire: FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriation of $3,800,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted 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 (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.

The residual fund balance was due to increased property tax and other unanticipated revenues along with unanticipated salary savings and the deferral of

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2280 - Fire Protection Dist	031 - Fire		90 - Changes to Residual Fund Balance	3,800,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	3,800,000.00
			Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:	3,800,000.00	3,800,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Diane Sauer	6/18/2014 10:11:12 AM	031 - Fire	Fund/Department	Y
Joseph Toney	6/18/2014 1:00:41 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/18/2014 1:14:21 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/19/2014 8:47:22 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 1:28:31 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003336 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriations of $70,000.00 in the Debt Service Department Municipal Finance Debt Service Fund to increase Restricted 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 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.

The residual fund balance was due to changes in Fair Market Value and Debt Service offset with Interest Earnings.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0036 - Municipal Finance Debt Svc	992 - Debt Service		90 - Changes to Residual Fund Balance	70,000.00	0.00
0036 - Municipal Finance Debt Svc	992 - Debt Service		92 - Changes to Restricted	0.00	70,000.00
Fund: 0036 - Municipal Finance Debt Svc, Department: 992 - Debt Service Total:				70,000.00	70,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rochelle Anthony	6/6/2014 1:41:50 PM	065 - Treasurer-Tax Collector-Public	Fund/Department	Y
Kimberly Tesoro	6/16/2014 2:11:02 PM	065 - Treasurer-Tax Collector-Public	Fund/Department	Y
Joseph Toney	6/16/2014 2:19:30 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/16/2014 2:30:16 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/17/2014 2:34:38 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:42:57 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003376 Agenda Item: Agenda Date: 7/1/2014 Approval: BOS 4/5 Has Board Letter: No

Title: CSA 31 Isla Vista Fund Year-end Adjustments

Budget Action: Increase appropriations of $288,000 in Public Works Department, CSA 31 Isla Vista Fund to increase Restricted fund balance funded by reduction in Services and Supplies ($13,000) and unanticipated Intergovernmental Revenue-Other ($275,000).

Justification: This budget adjustment will increase appropriations in the Public Works, CSA 31 Isla Vista Fund to increase Restricted fund balance of $288,000 funded by reduction in Services and Supplies of $13,000 and increase in Intergovernmental Revenue – Other of $275,000. Of the $275,000, $225,000 will be used next year for additional light installation on Camino Corto in Isla Vista and $50,000 will be used for increased costs of new street lights.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2220 - CSA 31 Isla Vista	054 - Public Works		27 - Intergovernmental Revenue-Other	275,000.00	0.00
2220 - CSA 31 Isla Vista	054 - Public Works		55 - Services and Supplies	0.00	(13,000.00)
2220 - CSA 31 Isla Vista	054 - Public Works		92 - Changes to Restricted	0.00	288,000.00
	Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works Total:			275,000.00	275,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Mark Paul	6/13/2014 12:11:25 PM	054 - Public Works	Fund/Department	Y
John Jayasinghe	6/13/2014 1:02:24 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/13/2014 4:29:46 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/16/2014 9:44:13 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:41:14 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0003377   Agenda Item: Agenda Date: 7/1/2014   Approval: BOS 4/5   Has Board Letter: No

Title: Public Works: Special Districts Fiscal Year End Residual Fund Balance Entry

Budget Action: Establish Appropriations of $3,700,000 in multiple Public Works Department, Special Revenue Funds to increase Restricted 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 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 commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance adjustment in Fund 2120 CSA #3 ($200,000) was due to maintenance savings and funds to be carried over for projects. The residual fund balance adjustment in Fund 2870 Laguna Sanitation ($2,500,000) was due to delays in capital projects for sludge beds and irrigation system for Rancho Maria Golf Course. The residual fund balance adjustment in Fund 3050 Water Agency ($1,000,000) was due to increases in property taxes and savings related to drought activities carried over to next year.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		90 - Changes to Residual Fund Balance	200,000.00	0.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		92 - Changes to Restricted	0.00	200,000.00
Fund: 2120 - CSA 3 Unincorp Goleta Valley, Department: 054 - Public Works Total:				200,000.00	200,000.00
2870 - Laguna Co Sanitation-General	054 - Public Works		89 - Changes to Retained Earnings	0.00	2,500,000.00
2870 - Laguna Co Sanitation-General	054 - Public Works		90 - Changes to Residual Fund Balance	2,500,000.00	0.00
Fund: 2870 - Laguna Co Sanitation-General, Department: 054 - Public Works Total:				2,500,000.00	2,500,000.00
3050 - Water Agency	054 - Public Works		90 - Changes to Residual Fund Balance	1,000,000.00	0.00
3050 - Water Agency	054 - Public Works		92 - Changes to Restricted	0.00	1,000,000.00
Fund: 3050 - Water Agency, Department: 054 - Public Works Total:				1,000,000.00	1,000,000.00

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Mark Paul	6/13/2014 12:11:51 PM	054 - Public Works	Fund/Department	Y
John Jayasinghe	6/13/2014 1:05:39 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/13/2014 4:33:36 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/17/2014 2:37:04 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/19/2014 2:42:16 PM	012 - County Executive Office	Budget Director	Y