

Attachment A:

FY 20-21

Residual Fund Balance

Budget Revisions

Budget Revision Requests

Revision No.: 0007755
Departments: Public Works
Title: Public Works Water Resources: FY 20/21 Residual Fund Balance
Budget Action: Establish appropriations of \$1,780,000 in various Public Works Water Resources funds to increase Restricted Purpose of Fund 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.: 0007762
Departments: Behavioral Wellness
Title: Behavioral Wellness: FY 20-21 Residual Fund Balance
Budget Action: Establish appropriations of \$228,000 in Behavioral Wellness Department, Casa Del Mural/HCD/SBCHC-Loan Fund, to increase Committed Purpose of Fund fund balance funded by unanticipated Use of Money and Property revenue.

Revision No.: 0007779
Departments: Planning & Development
Title: Planning & Development - P&D Fund: FY 2020-21 Residual Fund Balance
Budget Action: Establish appropriations of \$950,000 in the Planning and Development Department's Planning and Development Fund to increase Committed 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.: 0007780
Departments: Behavioral Wellness
Title: Behavioral Wellness - MHSA: FY 20/21 Residual Fund Balance
Budget Action: Establish appropriations of \$9,923,100 in the Behavioral Wellness - Mental Health Services Act (MHSA) Fund to increase Restricted Fund Balance funded by unanticipated Miscellaneous revenue (\$2,582,300), Charges for Services revenue (\$747,700), and Intergovernmental State Revenue (\$6,593,100).

Revision No.: 0007783
Departments: Social Services
Title: Increase Restricted Fund Balance
Budget Action: Establish appropriations of \$200,000 in the Department of Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0007802
Departments: Sheriff
Title: Inmate Welfare FYE 20-21 Residual Fund Balance
Budget Action: Establish Appropriations of \$300,000 in the Sheriff's Office, Inmate Welfare Fund to increase Restricted fund balance funded by a decrease in Residual fund balance at fiscal year end. The budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0007803
Departments: General Services
Title: General Services - Special Aviation Fund: FY 20/21 Residual Fund Balance

Budget Revision Requests

Budget Action: Establish appropriations of \$34,208 in the General Services Special Aviation Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. The budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0007804
Departments: Public Works
Title: PW Fund 2670 Residual Fund Balance
Budget Action: Increase appropriations of \$35,000 in Public Works North County Lighting District Fund to increase restricted Purpose of Fund Fund Balance funded by a decrease in appropriations for Services and Supplies.

Revision No.: 0007812
Departments: Community Services
Title: CSD:Parks FY 20/21 Residual Fund Balance
Budget Action: Establish appropriations of \$15,000 in the Community Services Department, Parks Division, Parks Dept Capital Projects 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.: 0007817
Departments: Social Services
Title: Increase Restricted Fund Balance
Budget Action: Establish appropriations of \$22,000 in the Department of Social Services SB IHSS Public Authority Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0007837
Departments: Fire
Title: Fire: FY 20/21 Residual Fund Balance
Budget Action: Establish appropriations of \$75,000 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.: 0007838
Departments: Fire
Title: Fire: FY 20/21 Residual Fund Balance
Budget Action: Establish appropriations of \$33,000 in the Fire Department, Fire AB 1600 Fees Fund to increase Residual Fund Balance funded by decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the result of operations.

Revision No.: 0007841
Departments: Fire
Title: Fire: FY 20/21 Residual Fund Balance

Budget Revision Requests

Budget Action: Establish appropriations of \$120,000 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.

Budget Revision Requests

Document Number: BJE - 0007755 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Water Resources: FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$1,780,000 in various Public Works Water Resources funds to increase Restricted Purpose of Fund fund balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to the delaying of many planned capital improvement projects as a result of increased focus on disaster recovery, storm cleanup, and storm and mitigation work. These funds will be needed in future periods to fund the projects detailed in Public Works Water Resources portion of the County's Capital Improvement Program.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2460 - Guadalupe Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	15,000.00	0.00
2460 - Guadalupe Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	15,000.00
Fund: 2460 - Guadalupe Flood Zone, Department: 054 - Public Works Total:				<u>15,000.00</u>	<u>15,000.00</u>
2500 - Los Alamos Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	50,000.00	0.00
2500 - Los Alamos Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	50,000.00
Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:				<u>50,000.00</u>	<u>50,000.00</u>
2570 - SM River Levee Maint Zone	054 - Public Works		90 - Changes to Residual Fund Balance	100,000.00	0.00
2570 - SM River Levee Maint Zone	054 - Public Works		92 - Changes to Restricted	0.00	100,000.00
Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:				<u>100,000.00</u>	<u>100,000.00</u>
2590 - Santa Ynez Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	115,000.00	0.00
2590 - Santa Ynez Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	115,000.00
Fund: 2590 - Santa Ynez Flood Zone, Department: 054 - Public Works Total:				<u>115,000.00</u>	<u>115,000.00</u>
3050 - Water Agency	054 - Public Works		90 - Changes to Residual Fund Balance	1,500,000.00	0.00
3050 - Water Agency	054 - Public Works		92 - Changes to Restricted	0.00	1,500,000.00
Fund: 3050 - Water Agency, Department: 054 - Public Works Total:				<u>1,500,000.00</u>	<u>1,500,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Kimberly Ruiz		054-Public Works	7/8/2021 9:13:31 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/8/2021 10:27:35 AM	Y

Budget Revision Requests

Richard Morgantini	CEO Analyst	All Depts-All Funds	7/8/2021 12:58:53 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2021 3:25:24 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/8/2021 3:28:30 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/8/2021 3:50:57 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2021 5:49:00 PM	Y

Budget Revision Requests

Document Number: BJE - 0007762 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness: FY 20-21 Residual Fund Balance

Budget Action: Establish appropriations of \$228,000 in Behavioral Wellness Department, Casa Del Mural/HCD/SBCHC-Loan Fund, to increase Committed Purpose of Fund fund balance funded by unanticipated Use of Money and Property revenue.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to restrict amounts that would produce residual fund balance resulting from operations at fiscal year-end. The amounts that would produce residual fund balance were due to Salary savings, Services and Supplies savings and unanticipated settlement revenue.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1163 - Casa Del Mural/HCD/SBCHC-Loan	043 - Behavioral Wellness		20 - Use of Money and Property	228,000.00	0.00
1163 - Casa Del Mural/HCD/SBCHC-Loan	043 - Behavioral Wellness		93 - Changes to Committed	0.00	228,000.00
Fund: 1163 - Casa Del Mural/HCD/SBCHC-Loan, Department: 043 - Behavioral Wellness Total:				<u>228,000.00</u>	<u>228,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/6/2021 2:37:22 PM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/6/2021 3:04:48 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/7/2021 11:10:06 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/7/2021 11:16:31 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2021 11:18:24 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2021 11:31:50 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/8/2021 11:32:56 AM	Y

Budget Revision Requests

Document Number: BJE - 0007779 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development - P&D Fund: FY 2020-21 Residual Fund Balance

Budget Action: Establish appropriations of \$950,000 in the Planning and Development Department's Planning and Development Fund to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to 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>
0076 - Planning and Development	053 - Planning & Development		90 - Changes to Residual Fund Balance	950,000.00	0.00
0076 - Planning and Development	053 - Planning & Development		93 - Changes to Committed	0.00	950,000.00
Fund: 0076 - Planning and Development, Department: 053 - Planning & Development Total:				<u>950,000.00</u>	<u>950,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Crysta Rider	Fund/Department	053-Planning & Development Funds	7/2/2021 11:59:07 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/2/2021 1:21:01 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/2/2021 2:35:58 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/2/2021 3:01:45 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/6/2021 7:58:02 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2021 4:55:40 PM	Y

Budget Revision Requests

Document Number: BJE - 0007780 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - MHSA: FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$9,923,100 in the Behavioral Wellness - Mental Health Services Act (MHSA) Fund to increase Restricted Fund Balance funded by unanticipated Miscellaneous revenue (\$2,582,300), Charges for Services revenue (\$747,700), and Intergovernmental State Revenue (\$6,593,100).

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to restrict amounts that would produce residual fund balance resulting from operations at fiscal year-end. The amounts that would produce residual fund balance were due to salary savings and unanticipated revenue.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0048 - Mental Health Services Act	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	6,593,100.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		30 - Charges for Services	747,700.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		45 - Miscellaneous Revenue	2,582,300.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	9,923,100.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness Total:				<u>9,923,100.00</u>	<u>9,923,100.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/7/2021 2:05:46 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/9/2021 9:29:14 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/9/2021 9:32:49 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/9/2021 10:07:01 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2021 3:46:57 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/9/2021 4:00:51 PM	Y

Budget Revision Requests

Document Number: BJE - 0007783 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Restricted Fund Balance

Budget Action: Establish appropriations of \$200,000 in the Department of 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 primarily reflects unanticipated revenue to fund COVID-19 related expenditures.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0055 - Social Services	044 - Social Services		90 - Changes to Residual Fund Balance	200,000.00	0.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	0.00	200,000.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>200,000.00</u>	<u>200,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Teresita Concellos	Fund/Department	044-Social Services Funds	7/7/2021 4:33:49 PM	Y
Garrett Meade	Fund/Department	044-Social Services Funds	7/7/2021 5:10:03 PM	Y
Evelyn Rainbolt	Fund/Department	044-Social Services Funds	7/7/2021 5:13:18 PM	Y
Teresita Concellos	Fund/Department	044-Social Services Funds	7/7/2021 5:13:54 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2021 11:11:09 AM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/8/2021 3:24:36 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/8/2021 3:42:39 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/8/2021 3:51:12 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2021 5:37:15 PM	Y

Budget Revision Requests

Document Number: BJE - 0007802 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Inmate Welfare FYE 20-21 Residual Fund Balance

Budget Action: Establish Appropriations of \$300,000 in the Sheriff's Office, Inmate Welfare Fund to increase Restricted fund balance funded by a decrease in Residual fund balance at fiscal year end. The 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 restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balance for governmental funds be 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 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	300,000.00	0.00
0075 - Inmate Welfare	032 - Sheriff		92 - Changes to Restricted	0.00	300,000.00
Fund: 0075 - Inmate Welfare, Department: 032 - Sheriff Total:				<u>300,000.00</u>	<u>300,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Hope Vasquez	Fund/Department	032-Sheriff Funds	7/6/2021 2:10:22 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/7/2021 3:01:37 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/7/2021 3:24:59 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/7/2021 3:53:15 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2021 4:09:22 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2021 11:40:33 AM	Y

Budget Revision Requests

Document Number: BJE - 0007803 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: General Services - Special Aviation Fund: FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$34,208 in the General Services Special Aviation Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. The budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to restrict any residual fund balance resulting from operations at fiscal year end. The residual fund balance is due to a cost allocation credit, investment adjustment and reimbursement of federal funds expended in prior periods.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0052 - Special Aviation	063 - General Services		90 - Changes to Residual Fund Balance	34,208.00	0.00
0052 - Special Aviation	063 - General Services		92 - Changes to Restricted	0.00	34,208.00
Fund: 0052 - Special Aviation, Department: 063 - General Services Total:				<u>34,208.00</u>	<u>34,208.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Brian Duggan	Fund/Department	063-General Services Funds	7/9/2021 2:01:34 PM	Y
Toni Bailey	Fund/Department	063-General Services Funds	7/9/2021 2:04:22 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/9/2021 2:06:25 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/9/2021 2:07:59 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/9/2021 2:10:17 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/9/2021 2:34:07 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/9/2021 2:39:59 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2021 4:16:18 PM	Y

Budget Revision Requests

Document Number: BJE - 0007804 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: PW Fund 2670 Residual Fund Balance

Budget Action: Increase appropriations of \$35,000 in Public Works North County Lighting District Fund to increase restricted Purpose of Fund Fund Balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision will increase appropriations of \$35,000 in Public Works North County Lighting District Fund to increase restricted Purpose of Fund Fund Balance funded by a decrease in appropriations for Services and Supplies.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2670 - North County Lighting Dist	054 - Public Works		55 - Services and Supplies	0.00	(35,000.00)
2670 - North County Lighting Dist	054 - Public Works		92 - Changes to Restricted	0.00	35,000.00
Fund: 2670 - North County Lighting Dist, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Angela Arredondo		054-Public Works	7/7/2021 10:52:52 AM	Y
Gloria Alvarez	Fund/Department	054-Laguna Sanitation	7/7/2021 2:24:28 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/7/2021 3:17:49 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/7/2021 3:53:57 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/7/2021 4:14:26 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2021 4:58:28 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2021 11:41:36 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/8/2021 12:07:05 PM	Y

Budget Revision Requests

Document Number: BJE - 0007812 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$15,000 in the Community Services Department, Parks Division, Parks Dept Capital Projects Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to commit any residual fund balance resulting from operations at fiscal year-end. The residual fund balance was due to timing on the completion of Capital projects

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	057 - Community Services		90 - Changes to Residual Fund Balance	15,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		92 - Changes to Restricted	0.00	15,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				<u>15,000.00</u>	<u>15,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Sherman Hansen II	Fund/Department	057-Parks Funds	7/8/2021 9:46:21 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/8/2021 11:32:17 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/9/2021 4:29:49 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/9/2021 4:34:52 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/9/2021 4:38:38 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/9/2021 4:42:52 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2021 4:44:39 PM	Y

Budget Revision Requests

Document Number: BJE - 0007817 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Restricted Fund Balance

Budget Action: Establish appropriations of \$22,000 in the Department of Social Services SB IHSS Public Authority 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 reflects 1991 Realignment attributable to In-Home Supportive Services.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0056 - SB IHSS Public Authority	044 - Social Services		90 - Changes to Residual Fund Balance	22,000.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services		92 - Changes to Restricted	0.00	22,000.00
Fund: 0056 - SB IHSS Public Authority, Department: 044 - Social Services Total:				<u>22,000.00</u>	<u>22,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Garrett Meade	Fund/Department	044-Social Services Funds	7/8/2021 3:27:08 PM	Y
Evelyn Rainbolt	Fund/Department	044-Social Services Funds	7/8/2021 3:29:41 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/9/2021 10:44:57 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/9/2021 1:36:21 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/9/2021 2:04:55 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/9/2021 4:35:19 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/9/2021 4:43:25 PM	Y

Budget Revision Requests

Document Number: BJE - 0007837 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Fire: FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$75,000 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 unanticipated revenues from the State fire protection services contract along with deferred purchases, and delays in the regional Fire Communications Facility 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	75,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	75,000.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>75,000.00</u>	<u>75,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Shawna Jorgensen	Fund/Department	031-Fire Funds	7/12/2021 11:49:52 AM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2021 11:58:44 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/12/2021 12:14:20 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/12/2021 12:36:57 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2021 2:12:02 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2021 2:25:57 PM	Y

Budget Revision Requests

Document Number: BJE - 0007838 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Fire: FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$33,000 in the Fire Department, Fire AB 1600 Fees Fund to increase Residual Fund Balance funded by decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the result 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 issuance of mitigation fee refunds.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1133 - Fire AB1600 Fees	031 - Fire		90 - Changes to Residual Fund Balance	0.00	33,000.00
1133 - Fire AB1600 Fees	031 - Fire		92 - Changes to Restricted	33,000.00	0.00
Fund: 1133 - Fire AB1600 Fees, Department: 031 - Fire Total:				<u>33,000.00</u>	<u>33,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Shawna Jorgensen	Fund/Department	031-Fire Funds	7/12/2021 11:02:17 AM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2021 11:57:52 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/12/2021 12:12:04 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2021 12:14:34 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2021 1:08:17 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/12/2021 1:12:35 PM	Y

Budget Revision Requests

Document Number: BJE - 0007841 Agenda Item: Agenda Date: 8/17/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Fire: FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$120,000 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.

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	120,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	120,000.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>120,000.00</u>	<u>120,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Shawna Jorgensen	Fund/Department	031-Fire Funds	7/12/2021 3:38:18 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2021 3:40:43 PM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/12/2021 3:46:31 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2021 3:48:02 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2021 3:49:15 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/12/2021 3:50:06 PM	Y