

Attachment B:  
Budget Revision Requests-  
Board of Supervisor 4/5  
Approval Required

## Budget Revision Requests 08/16/2022

Revision No.: 0008128  
Departments: General Services  
Title: Increase Capital Outlay Committed Fund Balance for Unspent Funding Received  
Budget Action: Increase appropriations of \$2,481,299.75 in in General Services Department Capital Outlay Fund to increase Committed General Service Projects Fund Balance funded by a decrease in appropriations for Capital Assets.

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Revision No.: 0008190  
Departments: Community Services  
Title: CSD - RDA: FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$10,000 in the CSD Low/Mod Inc Housing 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.

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Revision No.: 0008236  
Departments: District Attorney  
Title: DA - Designation for Civil Penalties  
Budget Action: Increase appropriations of \$349,800 in District Attorney General Fund to increase Restricted Consumer/Environmental fund balance (\$329,800) and Salaries and Benefits (\$20,000) funded by unanticipated civil penalties revenue (\$349,800).

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Revision No.: 0008238  
Departments: General County Programs, General Services  
Title: Probation Headquarters Building Project - Establish Appropriations  
Budget Action: Increase appropriations of \$300,000 in General Services Capital Outlay Fund for Capital Assets funded by an operating transfer from the General Fund. Increase appropriations of \$300,000 in General County Programs General Fund for Other Financing Uses funded by release of Committed Advance Construction Reserve fund balance.

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Revision No.: 0008255  
Departments: Public Works  
Title: PW: Increase Appropriations for Fund 0016 Interfund Transfers  
Budget Action: Increase appropriations of \$700,000 in Public Works Roads-Capital Maintenance Fund for Services and Supplies funded by release of Restricted Purpose of Fund balance.

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Revision No.: 0008274  
Departments: General County Programs  
Title: Increase Appropriations for Unanticipated Forfeitures and Penalties Revenues  
Budget Action: Increase appropriations of \$160,000 in General County Programs Criminal Justice Facility Construction Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Fines, Forfeitures, and Penalties revenue.

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Revision No.: 0008277  
Departments: Debt Service  
Title: Decrease appropriations due to unrealized losses on investments.

**Budget Revision Requests**  
**08/16/2022**

Budget Action: Decrease budgeted revenues of \$26,000 in Debt Service Municipal Finance Debt Service fund in Use of Money and Property offset by release of Restricted Purpose of Fund fund balance.

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Revision No.: 0008279  
Departments: District Attorney, General County Programs  
Title: Transfer funding for SB DA Case Management System  
Budget Action: Increase appropriations of \$33,000 in the District Attorney's Office General Fund for Services and Supplies funded by an Intrafund Expenditure Transfer in from General County Programs. Increase appropriations of \$33,000 in the General County Programs General Fund for Intrafund Expenditure Transfers (+) funded by release of Committed Emerging Issues fund balance.

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Revision No.: 0008280  
Departments: District Attorney  
Title: DA - Restrict funds for Real Estate Fraud  
Budget Action: Increase appropriations of \$64,600 in the Office of the District Attorney General Fund to increase Restricted Real Estate Fraud Fund Balance funded by unanticipated revenue from Recording Fees.

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Revision No.: 0008281  
Departments: District Attorney  
Title: DA - Asset Forfeiture  
Budget Action: Increase appropriations of \$35,400 in District Attorney General Fund to increase restricted DA Asset Forfeiture-State fund balance funded by unanticipated penal code violation revenue.

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Revision No.: 0008297  
Departments: Public Works  
Title: PW: Increase Appropriations for CSA 11 Carp Valley/Summerland  
Budget Action: Establish appropriations of \$25,000 in the Public Works CSA 11 Carp Valley/Summerland 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.

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Revision No.: 0008317  
Departments: Community Services  
Title: CSD:Parks FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$50,000 in the Community Services Department, Parks Division, Parks Dept Capital Projects Fund to increase Committed Parks Projects 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.

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Revision No.: 0008319  
Departments: Social Services  
Title: DSS Fund 0055: FY 21/22 Residual Fund Balance

## Budget Revision Requests 08/16/2022

**Budget Action:** Establish appropriations of \$2,700,000 in the Social Services Department, Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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**Revision No.:** 0008320  
**Departments:** Community Services  
**Title:** CSD - COVID-19: FEMA Reimbursement  
**Budget Action:** Increase appropriations of \$3,337,900 in CSD Affordable Housing Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenues from FEMA for COVID-19 cost reimbursement.

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**Revision No.:** 0008322  
**Departments:** General County Programs  
**Title:** Increase Appropriations for Unanticipated Prop 172 Revenues  
**Budget Action:** Increase appropriations of \$9,023,800 in General County Programs General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated Intergovernmental Revenue-State.

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**Revision No.:** 0008324  
**Departments:** Public Health  
**Title:** PHD - COVID-19: FEMA Reimbursement  
**Budget Action:** Increase appropriations of \$939,000 in Public Health Health Care Fund to increase Restricted Health Care Programs fund balance funded by unanticipated revenues from FEMA for COVID-19 cost reimbursement.

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**Revision No.:** 0008328  
**Departments:** Public Works  
**Title:** Public Works Water Resources: FY 21/22 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$1,015,000 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.

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**Revision No.:** 0008347  
**Departments:** General County Programs  
**Title:** Increase Appropriations for Unanticipated Forfeitures and Penalties Revenues  
**Budget Action:** Increase appropriations of \$145,000 in General County Programs Courthouse Construction SB668 Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Fines, Forfeitures, and Penalties revenue.

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**Revision No.:** 0008348  
**Departments:** General County Programs  
**Title:** Increase Committed Fund Balance for BOS discretionary funding

**Budget Revision Requests**  
**08/16/2022**

Budget Action: Increase appropriations of \$40,223 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for Services and Supplies.

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Revision No.: 0008349  
Departments: General County Programs  
Title: Increase Appropriations for Unanticipated Local Realignment - 2011 Revenue  
Budget Action: Increase appropriations of \$262,950 in General County Programs General Fund to increase Restricted Local Innovation Sub-Account fund balance funded by unanticipated Intergovernmental Revenue-State.

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Revision No.: 0008350  
Departments: Sheriff  
Title: Place excess Courts Revenue in fund balance for future use  
Budget Action: Increase appropriations of \$400,000 in Sheriff General Fund to increase Restricted Sheriff Categorical Grants fund balance funded by unanticipated Court Security revenue.

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Revision No.: 0008351  
Departments: Behavioral Wellness  
Title: Behavioral Wellness - Mental Health Services Fund: FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$6,376,900 in Behavioral Wellness Mental Health Services Fund to increase Restricted Purpose of Fund Balance funded by unanticipated revenue (\$5,128,900) from Intergovernmental-State and Charges for Services, and a decrease in appropriations for Salary and Benefits (\$1,248,000).

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Revision No.: 0008352  
Departments: County Executive Office  
Title: Transfer appropriations in the CEO General Liability Self-Insured Fund for Services and Supplies.  
Budget Action: Increase appropriations of \$2,211,200 in County Executive Office General Liability Self-Insured Fund for Services and Supplies funded by a release of Retained Earnings.

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Revision No.: 0008354  
Departments: County Executive Office  
Title: CEO-OEM: Appropriate Public Safety Power Shutoff funds  
Budget Action: Increase Appropriations of \$13,000 in County Executive Office General Fund for Services and Supplies funded by release of Committed County Executive Programs fund balance.

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Revision No.: 0008356  
Departments: General Services  
Title: Transfer appropriations from Services and Supplies savings and designate in Committed Fund Balance  
Budget Action: Increase appropriations of \$1,559,000 in the General Services General Fund to Increase to Committed General Services Projects Fund Balance funded by a decrease of appropriations in Services and Supplies.

**Budget Revision Requests**  
**08/16/2022**

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Revision No.: 0008358  
Departments: Community Services  
Title: CSD:Parks FY 21/22 Residual Fund Balance  
Budget Action: Transfer fund balance of 219,000 in Community Services Capital Projects Fund from Committed Parks Projects fund balance to Restricted Parks Projects fund balance.

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Revision No.: 0008363  
Departments: General Services  
Title: Transfer appropriations from Services and Supplies savings and designate in Committed Fund Balance  
Budget Action: Increase appropriations of \$550,000 in the General Services General Fund to Increase to Committed General Services Projects Fund Balance funded by a decrease of appropriations in Services and Supplies.

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Revision No.: 0008364  
Departments: County Executive Office, General County Programs  
Title: Unbudgeted Public Records Act Request Expenses  
Budget Action: Establish Appropriations of \$46,300 in General County Programs General fund for Intrafund Expenditure Transfers Out funded by release of Committed Litigation fund balance. Establish Appropriations of \$46,300 in County Executive Office General Fund for Salaries and Benefits funded by an Intrafund Expenditure Transfer In from General County Programs.

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Revision No.: 0008365  
Departments: Behavioral Wellness  
Title: Behavioral Wellness - FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$2,934,624 in Behavioral Wellness Mental Health Services Act Fund to increase Restricted Purpose of Fund Balance (\$2,613,000) and Other Charges (\$321,624) funded by a decrease in appropriations for Salaries and Benefits (\$1,013,000) and Services and Supplies (\$1,921,624).

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Revision No.: 0008367  
Departments: General Services  
Title: General Services - Special Aviation Fund: FY 21/22 Fund Balance  
Budget Action: Establish appropriations of \$21,614 in General Services Special Aviation Fund to increase Restricted Purpose of Fund balance (\$21,513) and Capital Assets (\$101) funded by unanticipated revenue from RAA Reimbursement and Interest Revenue (\$10,000) and a decrease in appropriations for Services and Supplies (\$11,614).

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Revision No.: 0008370  
Departments: Community Services  
Title: CSD:Parks FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$175,000 in the Community Services Dept Parks Division Capital 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.

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Revision No.: 0008376  
Departments: Public Works  
Title: PW: Increase Appropriations for 0019 Residual Fund Balance

## Budget Revision Requests 08/16/2022

**Budget Action:** Establish appropriations of \$50,000 in the Public Works Roads-Alternative Transport 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.

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**Revision No.:** 0008377  
**Departments:** Public Works  
**Title:** PW: Fund 1512 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$7,000 in the Public Works Roads/AB 1600 Fees-Countywide to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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**Revision No.:** 0008378  
**Departments:** District Attorney  
**Title:** Increase Revenue and Associated Expenditures for Unanticipated Revenue  
**Budget Action:** Increase Appropriations of \$35,236 in the District Attorney General Fund for Services and Supplies funded by unanticipated revenue from Intergovernmental Revenue-State \$22,328 and Charges for Services \$12,908.

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**Revision No.:** 0008380  
**Departments:** District Attorney  
**Title:** DA - Restrict funds for Real Estate Fraud  
**Budget Action:** Increase appropriations of \$19,000 in the Office of the District Attorney General Fund to increase Restricted Real Estate Fraud Fund Balance funded by unanticipated revenue from Recording Fees.

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**Revision No.:** 0008382  
**Departments:** Community Services  
**Title:** Arts FY 21/22 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$300,000 in the Community Services General 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.

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**Revision No.:** 0008385  
**Departments:** First 5, Children & Families  
**Title:** Increase Revenue and Restricted Fund Balance for receipt of unanticipated interest income  
**Budget Action:** Increase appropriations of \$250,000 in First 5 Department First 5 Children and Family Commission Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from interest income (\$11,389) and decrease in appropriations for Salary and Benefits (\$61,621), Services and Supplies (\$164,300) and Other Charges (\$12,690).

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**Revision No.:** 0008391  
**Departments:** Community Services  
**Title:** CSD:Parks FY 21/22 Residual Fund Balance

**Budget Revision Requests**  
**08/16/2022**

**Budget Action:** Establish appropriations of \$10,000 in the Community Services Department CSA 5 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.

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**Revision No.:** 0008392  
**Departments:** General Services  
**Title:** Increase Committed Fund Balance in the General Services Capital Outlay Fund  
**Budget Action:** Increase appropriations of \$100,830 in General Services Capital Outlay Fund to increase Committed General Services Projects fund balance funded by unanticipated revenue from interest income (\$50,316) and a decrease in appropriations for Services and Supplies (\$50,514).

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**Revision No.:** 0008394  
**Departments:** Behavioral Wellness, Probation  
**Title:** Increase Appropriations For AB109 FY 20-21 Unspent Funds  
**Budget Action:** Increase appropriations of \$3,611,033 in Probation Dept General Fund to increase Restricted Local Realignment 2011 fund balance funded by unanticipated AB109 revenue (\$1,624,754), decreases in appropriations for Salaries & Benefits (\$460,278), Services and Supplies (\$575,336) and Other Financing Uses (\$950,665). Decrease budgeted revenues of \$950,665 in Behavioral Wellness Dept Mental Health Services Fund in Other Financing Sources offset by a decrease of appropriations in Services and Supplies.

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**Revision No.:** 0008395  
**Departments:** Behavioral Wellness  
**Title:** Behavioral Wellness - Mental Health Services Act Fund: FY 21/22 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$800,000 in Behavioral Wellness Mental Health Services Act Fund to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Services and Supplies.

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**Revision No.:** 0008396  
**Departments:** Public Works  
**Title:** PW: Fund 2170 CSA 11 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$5,000 in the Public Works CSA 11 Carp Valley/Summerland 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.

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**Revision No.:** 0008398  
**Departments:** Public Works  
**Title:** PW: Increase Appropriations for Fund 0016 Carryover Roads-Capital Maintenance Projects  
**Budget Action:** Increase appropriations of \$3,000,000 in the Public Works, Roads Capital Maintenance Fund to increase Restricted Purpose of Fund fund balance funded by a decrease in appropriations for Services and Supplies.

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**Revision No.:** 0008399  
**Departments:** General Services  
**Title:** Increase Capital Outlay Committed Fund Balance for Unspent Funding Received



**Budget Revision Requests**  
**08/16/2022**

Budget Action: Establish appropriations of \$33,206.47 in General Services Capital Outlay Fund to increase Committed General Services Projects fund balance funded by a decrease in appropriations for Capital Assets.

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Revision No.: 0008400  
Departments: County Executive Office  
Title: Fund 0002: Designate Unanticipated Revenue for Future Use  
Budget Action: Establish appropriations of \$185,050 in County Executive Office COVID-19 General Assistance Fund to increase Committed County Executive Programs fund balance funded by unanticipated interest income.

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Revision No.: 0008402  
Departments: District Attorney  
Title: DA - Adjust appropriations based on available budget  
Budget Action: Transfer fund balance of \$48,500 in the Office of the District Attorney General Fund from Restricted Prop 172 Public Safety Fund Balance to Committed District Attorney Programs Fund Balance

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Revision No.: 0008404  
Departments: Public Works  
Title: PW: Increase Appropriations for 0019 Residual Fund Balance  
Budget Action: Increase appropriations of \$30,000 in Public Works Roads-Alternative Transport Fund to increase Restricted Purpose of Fund balance funded by unanticipated tax revenues.

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Revision No.: 0008408  
Departments: Public Works  
Title: PW: Increase Appropriations for 0018 - Roads Measure A Correction  
Budget Action: Increase appropriations of \$2,500,000 in Public Works Roads Measure A Fund to increase Restricted Measure A South Alternative fund balance funded by a decrease in appropriations for Changes to Restricted. Increase appropriations of \$1,500,000 in Public Works Roads Measure A Fund to increase Restricted Measure A North Alternative fund balance funded by a decrease in appropriations for Changes to Restricted.

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Revision No.: 0008409  
Departments: Public Works  
Title: Public Works Water Resources: FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$425,000 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.

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Revision No.: 0008410  
Departments: District Attorney  
Title: DA - Adjust appropriations based on available budget

**Budget Revision Requests**  
**08/16/2022**

Budget Action: Transfer fund balance of \$48,500 in the Office of the District Attorney General Fund from Restricted Prop 172 Public Safety Fund Balance to Committed District Attorney Programs Fund Balance.

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Revision No.: 0008411  
Departments: Probation  
Title: FY 21-22 Restricted Fund Balance YOBG & SB678  
Budget Action: Increase appropriations of \$390,472 in Probation Department General Fund to increase Restricted Local Realignment 2011 fund balance (\$77,251) and Restricted YOBG fund balance (\$313,221) funded by a decrease in appropriations in Services and Supplies (\$390,472).

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Revision No.: 0008412  
Departments: North County Jail  
Title: General Services Northern Branch Jail Project Fund FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$2,235,599 in the North County Jail North County Jail AB900 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.

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Revision No.: 0008413  
Departments: Planning & Development  
Title: Planning & Development Fish and Wildlife: FY 2020-21 Residual Fund Balance  
Budget Action: Establish Appropriation of \$30,000 in the Planning and Development Department Fish and Wildlife 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.

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Revision No.: 0008415  
Departments: Planning & Development  
Title: Planning and Development Petroleum Fund: FY 2021-22 Residual Fund Balance  
Budget Action: Establish Appropriations of \$250,000 in the Planning and Development Department Petroleum Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

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Revision No.: 0008417  
Departments: Planning & Development  
Title: Planning & Development: FY 2021-22 Fishermen Contingency Residual Fund Balance  
Budget Action: Establish appropriations of \$5,000 in the Planning and Development Fishermen Contingency 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

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Revision No.: 0008418  
Departments: Planning & Development  
Title: Planning & Development Coastal Resource Enhancement: FY 2020-21 Residual Fund Balance  
Budget Action: Establish appropriations of \$200,000 in the Planning and Development Coastal Resource Enhancement 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.

**Budget Revision Requests**  
**08/16/2022**

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Revision No.: 0008419  
Departments: Agricultural Commissioner/W&M  
Title: Agricultural Commissioner Weights and Measures Department FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$1,200 in the Agricultural Commissioner Weights and Measures Department SB Oak Restoration Program Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0008420  
Departments: Clerk-Recorder-Assessor  
Title: Increase Clerk-Recorder Restricted Fund Balances  
Budget Action: Increase appropriations of \$66,000 in CRA Clerk-Recorder fund to increase Restricted Recorder Operations fund balance funded by unanticipated revenue of \$66,000.

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Revision No.: 0008423  
Departments: General Services  
Title: General Services - Special Aviation Fund: FY 21/22 Residual Fund Balance  
Budget Action: Establish appropriations of \$2,056 in General Services Special Aviation Fund to increase Restricted Purpose of Fund balance 2,054.76 and Capital Assets funded by an increase in Grant Revenue of \$966 and an increase in revenue for interest of \$1,090.

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Revision No.: 0008428  
Departments: Court Special Services  
Title: Fund 0069: Designate Unanticipated Revenue for Future Use  
Budget Action: Establish appropriations of \$288,300 in Court Special Services Court Activities Fund to increase Committed Purpose of Fund fund balance funded by unanticipated AB233 Fines & Penalties income.

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# Budget Revision Requests

Document Number: BJE - 0008128    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Capital Outlay Committed Fund Balance for Unspent Funding Received

Budget Action: Increase appropriations of \$2,481,299.75 in in General Services Department Capital Outlay Fund to increase Committed General Service Projects Fund Balance funded by a decrease in appropriations for Capital Assets.

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

- 19012 -- GS Calle Real Water Loop      \$1,877,734
- 21035 -- DA, SM Cook & Miller Office TI    \$33,220
- 21039 -- 28 ChargePoint EV Chargers      \$2,232
- 21054 -- Probation, Juv Hall Rec Yard      \$153,894
- 21058 -- AR,SB Admin Conference Room    \$175,578.00
- G2128 -- South County PH Lab:Two-Phase    \$7,566
- G2129 -- South County PH Lab:Autoclave    \$35,483
- G2130 -- South County PH PCR ExtractLab    \$23,522
- G2145 -- IVCC Solar Shades & Signage      \$172,198.41

This committed fund balance will be released in FY 22-23 to continue these 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>
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	(2,481,299.75)
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	2,481,299.75
Fund: 0030 - Capital Outlay, Department: 063 - General Services 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>
Brant Markley	Fund/Department	063-General Services Funds	7/12/2022 11:38:00 AM	Y
Toni Bailey	Fund/Department	063-General Services Funds	7/12/2022 11:40:38 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 11:42:03 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 12:35:55 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 1:45:37 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 4:30:17 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 4:32:46 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008190    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD - RDA: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$10,000 in the CSD Low/Mod Inc Housing 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 balanced 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 primarily due to unanticipated program income receipts from housing loans.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
3122 - Low/Mod Inc Housing Asset Fund	057 - Community Services		90 - Changes to Residual Fund Balance	10,000.00	0.00
3122 - Low/Mod Inc Housing Asset Fund	057 - Community Services		92 - Changes to Restricted	0.00	10,000.00
Fund: 3122 - Low/Mod Inc Housing Asset Fund, Department: 057 - Community Services Total:				<u>10,000.00</u>	<u>10,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Fung	Fund/Department	057-Housing/Community Development Funds	7/11/2022 9:56:08 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/11/2022 9:59:01 AM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/11/2022 11:50:06 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2022 2:29:39 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2022 2:33:50 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2022 2:37:07 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2022 2:57:48 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008236    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Designation for Civil Penalties

Budget Action: Increase appropriations of \$349,800 in District Attorney General Fund to increase Restricted Consumer/Environmental fund balance (\$329,800) and Salaries and Benefits (\$20,000) funded by unanticipated civil penalties revenue (\$349,800).

Justification: In Fiscal Year 2021-22, the District Attorney received funds from penalties and fines on civil cases. Pursuant to BPC 17206, these funds are to be used to support the District Attorney's prosecution efforts on civil cases within our office. During Fiscal Year 2021-22, the District Attorney received an estimated \$329,800 in excess of expenses used to support current prosecution efforts, therefore these funds need to be restricted for civil prosecution efforts. In addition, Salaries and Employee Benefits for this program exceeded available budget by approximately \$20,000.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		15 - Fines, Forfeitures, and Penalties	349,800.00	0.00
0001 - General	021 - District Attorney		50 - Salaries and Employee Benefits	0.00	20,000.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	329,800.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>349,800.00</u>	<u>349,800.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Nicole Myung	Fund/Department	021-District Attorney Funds	7/7/2022 4:48:16 PM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	7/7/2022 4:48:37 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/8/2022 7:41:18 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 8:52:37 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/8/2022 9:03:12 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 9:20:58 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 10:46:41 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008238    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Probation Headquarters Building Project - Establish Appropriations

Budget Action: Increase appropriations of \$300,000 in General Services Capital Outlay Fund for Capital Assets funded by an operating transfer from the General Fund.  
 Increase appropriations of \$300,000 in General County Programs General Fund for Other Financing Uses funded by release of Committed Advance Construction Reserve fund balance.

Justification: The General Services Department, in partnership with the Probation Department has initiated the process to procure programming verification, professional design, planning, cost estimating, commissioning, and construction administration consulting services for a potential new Probation Headquarters (HQ) Building project.

This Budget Revision establishes appropriations for the programmatic verification through the schematic design phase of the project.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	300,000.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	300,000.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>300,000.00</u>	<u>300,000.00</u>
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	300,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	300,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>300,000.00</u>	<u>300,000.00</u>

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Toni Bailey	Fund/Department	063-General Services Funds	7/1/2022 10:13:14 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/1/2022 10:14:10 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/1/2022 1:41:07 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2022 3:20:28 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/5/2022 3:25:29 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/5/2022 3:27:58 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008255    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Appropriations for Fund 0016 Interfund Transfers

Budget Action: Increase appropriations of \$700,000 in Public Works Roads-Capital Maintenance Fund for Services and Supplies funded by release of Restricted Purpose of Fund balance.

Justification: The purpose of this budget revision to increase appropriations for Fund 0016 - Roads Capital Maintenance for project close outs from 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>
0016 - Roads-Capital Maintenance	054 - Public Works		55 - Services and Supplies	0.00	700,000.00
0016 - Roads-Capital Maintenance	054 - Public Works		80 - Intrafund Expenditure Transfers (-)	0.00	(700,000.00)
0016 - Roads-Capital Maintenance	054 - Public Works		85 - Intrafund Expenditure Transfers (+)	0.00	700,000.00
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	700,000.00	0.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works Total:				<u>700,000.00</u>	<u>700,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Brian Gilbert		054-Public Works	6/30/2022 4:42:00 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	6/30/2022 8:30:07 PM	Y
Natalie Ruh		054-Public Works	7/1/2022 10:27:34 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/1/2022 10:46:28 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/7/2022 3:09:08 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2022 3:13:36 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/7/2022 4:09:28 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/7/2022 4:15:11 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0008274    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Forfeitures and Penalties Revenues

Budget Action: Increase appropriations of \$160,000 in General County Programs Criminal Justice Facility Construction Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Fines, Forfeitures, and Penalties revenue.

Justification: This budget revision allocates unanticipated Forfeitures and Penalties Revenues to the Restricted Purpose of Fund 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>
0070 - Crim Justice Facility Constrt	990 - General County Programs		15 - Fines, Forfeitures, and Penalties	160,000.00	0.00
0070 - Crim Justice Facility Constrt	990 - General County Programs		92 - Changes to Restricted	0.00	160,000.00
Fund: 0070 - Crim Justice Facility Constrt, Department: 990 - General County Programs Total:				<u>160,000.00</u>	<u>160,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	7/8/2022 8:20:46 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 9:48:16 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/8/2022 9:54:33 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 10:24:41 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 10:46:58 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008277    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Decrease appropriations due to unrealized losses on investments.

Budget Action: Decrease budgeted revenues of \$26,000 in Debt Service Municipal Finance Debt Service fund in Use of Money and Property offset by release of Restricted Purpose of Fund fund balance.

Justification: The County's "GASB 31 Investment Fair Value Reporting of Investment Pool" states that investments held in the County Treasury are to be reported at the fair value and changes in the fair value are to be reported in each fund's activity statement. This budget adjustment will allow for this reporting requirement to be funded in the Municipal Finance Debt Service fund.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0036 - Municipal Finance Debt Svc	992 - Debt Service		20 - Use of Money and Property	(26,000.00)	0.00
0036 - Municipal Finance Debt Svc	992 - Debt Service		92 - Changes to Restricted	26,000.00	0.00
Fund: 0036 - Municipal Finance Debt Svc, Department: 992 - Debt Service Total:				<u>0.00</u>	<u>0.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Le Anne Hagerty		065-Treasurer-Tax Collector-Public	7/12/2022 9:06:57 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/12/2022 9:19:16 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 11:28:25 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:30:34 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 11:32:48 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 11:37:39 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008279    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Transfer funding for SB DA Case Management System

Budget Action: Increase appropriations of \$33,000 in the District Attorney's Office General Fund for Services and Supplies funded by an Intrafund Expenditure Transfer in from General County Programs. Increase appropriations of \$33,000 in the General County Programs General Fund for Intrafund Expenditure Transfers (+) funded by release of Committed Emerging Issues fund balance.

Justification: In August 2021, the Board of Supervisors approved an agreement for a Case Management System (CMS) for the District Attorney's Office, which includes implementation costs in the amount of \$245,000. Project implementation costs will be funded by a General Fund appropriation in the amount of \$400,000 that was set aside and approved in Fiscal Year 2017-18 in anticipation of the need to upgrade or replace the District Attorney's current CMS. In FY 21-22, the purchase and implementation of the new system commenced and the DA incurred costs associated with the project. The funds, \$33,000, will be used for costs to date associated with the conversion (\$22,542) and implementation (\$10,458) of the new case management system.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		55 - Services and Supplies	0.00	33,000.00
0001 - General	021 - District Attorney		80 - Intrafund Expenditure Transfers (-)	0.00	(33,000.00)
Fund: 0001 - General, Department: 021 - District Attorney Total:				0.00	0.00
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	33,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	33,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				33,000.00	33,000.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Michael Soderman	Fund/Department	021-District Attorney Funds	7/1/2022 2:04:57 PM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	7/1/2022 2:05:21 PM	Y
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/1/2022 2:23:45 PM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/1/2022 2:37:22 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2022 2:53:36 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2022 2:55:28 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/5/2022 11:57:22 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008280    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Restrict funds for Real Estate Fraud

Budget Action: Increase appropriations of \$64,600 in the Office of the District Attorney General Fund to increase Restricted Real Estate Fraud Fund Balance funded by unanticipated revenue from Recording Fees.

Justification: In Fiscal Year 2021/22, the District Attorney received funds from real estate recording fees. Pursuant to GC 27388, recording fees are collected in filing of certain real estate instruments, papers, or notices and are for the exclusive use of the District Attorney in order to deter, investigate, and prosecute real estate fraud crimes. Total expenditures for the Real Estate Fraud program are estimated at \$425,000 and estimated recording fees total \$489,600. We estimate receiving \$64,600 in excess of expenses used to support current Real Estate Fraud prosecution efforts, therefore these excess funds need to be restricted to support Real Estate Fraud prosecution efforts.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		30 - Charges for Services	64,600.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	64,600.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>64,600.00</u>	<u>64,600.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/1/2022 4:01:49 PM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	7/1/2022 4:06:50 PM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	7/1/2022 4:12:56 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/6/2022 10:42:28 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/6/2022 2:14:08 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/6/2022 2:21:15 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 4:22:35 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/6/2022 4:29:50 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008281    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Asset Forfeiture

Budget Action: Increase appropriations of \$35,400 in District Attorney General Fund to increase restricted DA Asset Forfeiture-State fund balance funded by unanticipated penal code violation revenue.

Justification: We are unable to anticipate/budget for asset seizures. The balance in Agency Fund 1079 (\$35.4K) needs to be recognized as revenue and appropriated to the fund balance component 9725 established for DA asset forfeitures.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		15 - Fines, Forfeitures, and Penalties	35,400.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	35,400.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>35,400.00</u>	<u>35,400.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/1/2022 12:36:52 PM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	7/1/2022 12:48:04 PM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	7/1/2022 1:06:16 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/6/2022 10:02:36 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/6/2022 2:32:35 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/6/2022 2:55:29 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 4:22:14 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/6/2022 4:30:03 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008297    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Appropriations for CSA 11 Carp Valley/Summerland

Budget Action: Establish appropriations of \$25,000 in the Public Works CSA 11 Carp Valley/Summerland 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 (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 unanticipated tax revenues.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works		90 - Changes to Residual Fund Balance	25,000.00	0.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works		92 - Changes to Restricted	0.00	25,000.00
Fund: 2170 - CSA 11 Carp Valley/Summerland, Department: 054 - Public Works Total:				<u>25,000.00</u>	<u>25,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh		054-Public Works	7/5/2022 1:31:12 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/5/2022 1:52:38 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/5/2022 2:28:19 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/5/2022 2:36:55 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/5/2022 4:12:58 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/5/2022 4:37:06 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 8:33:37 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008317    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$50,000 in the Community Services Department, Parks Division, Parks Dept Capital Projects Fund to increase Committed Parks Projects 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	50,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	0.00	50,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				<u>50,000.00</u>	<u>50,000.00</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	6/29/2022 4:46:13 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	6/30/2022 3:55:32 PM	Y
Sherman Hansen II	Fund/Department	057-Parks Funds	7/1/2022 1:58:07 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/1/2022 1:59:00 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2022 2:31:22 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2022 2:55:51 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2022 4:59:31 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008319    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DSS Fund 0055: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$2,700,000 in the Social Services Department, Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. 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 unanticipated 2011 Realignment revenues resulting from strong sales tax collection.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0055 - Social Services	044 - Social Services		90 - Changes to Residual Fund Balance	2,700,000.00	0.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	0.00	2,700,000.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>2,700,000.00</u>	<u>2,700,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Anacleto Quinoveva	Fund/Department	044-Social Services Funds	7/9/2022 5:22:11 PM	Y
Edward Teyber	CEO Analyst	All Depts-All Funds	7/11/2022 11:43:20 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2022 2:57:50 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2022 4:47:21 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2022 4:47:57 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2022 5:30:26 PM	Y



# Budget Revision Requests

Document Number: BJE - 0008320    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD - COVID-19: FEMA Reimbursement

Budget Action: Increase appropriations of \$3,337,900 in CSD Affordable Housing Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenues from FEMA for COVID-19 cost reimbursement.

Justification: In Fiscal Years 2019-20 through 2020-21, the CSD Affordable Housing Fund incurred costs related to Non Congregate Sheltering for the County's COVID-19 Response. FEMA has obligated 3,337,900 as of 6/30/2022.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0065 - Affordable Housing	057 - Community Services		26 - Intergovernmental Revenue-Federal	3,337,900.00	0.00
0065 - Affordable Housing	057 - Community Services		92 - Changes to Restricted	0.00	3,337,900.00
Fund: 0065 - Affordable Housing, Department: 057 - Community Services Total:				<u>3,337,900.00</u>	<u>3,337,900.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Fung	Fund/Department	057-Housing/Community Development Funds	7/1/2022 2:07:08 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/1/2022 2:08:31 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/5/2022 8:04:39 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/5/2022 1:54:09 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/5/2022 3:26:07 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 8:33:23 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/6/2022 1:36:17 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008322    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Prop 172 Revenues

Budget Action: Increase appropriations of \$9,023,800 in General County Programs General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated Intergovernmental Revenue-State.

Justification: This budget revision allocates unanticipated Prop 172 funds to the Restricted Public Safety Prop 172 fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	990 - General County Programs		25 - Intergovernmental Revenue-State	9,023,800.00	0.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	0.00	9,023,800.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>9,023,800.00</u>	<u>9,023,800.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	7/1/2022 9:47:15 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/1/2022 10:09:11 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/1/2022 2:29:33 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2022 2:56:23 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2022 5:01:30 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008324    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PHD - COVID-19: FEMA Reimbursement

Budget Action: Increase appropriations of \$939,000 in Public Health Health Care Fund to increase Restricted Health Care Programs fund balance funded by unanticipated revenues from FEMA for COVID-19 cost reimbursement.

Justification: In Fiscal Years 2019-20 through 2020-21, the Public Health Fund incurred costs related to the County's COVID-19 Response. FEMA has obligated \$939,000 as of 6/30/2022.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0042 - Health Care	041 - Public Health		26 - Intergovernmental Revenue-Federal	939,000.00	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	0.00	939,000.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>939,000.00</u>	<u>939,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzanne Jacobson	Fund/Department	041-Public Health Funds	7/1/2022 11:12:29 AM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/5/2022 8:16:19 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/5/2022 2:22:51 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/5/2022 3:26:42 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/5/2022 3:29:40 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/6/2022 10:29:27 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008328    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Water Resources: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$1,015,000 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

Fund	Department	Project	Object Level	Source Amount	Use Amount
2560 - SM Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	1,000,000.00	0.00
2560 - SM Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	1,000,000.00
Fund: 2560 - SM Flood Zone, Department: 054 - Public Works Total:				1,000,000.00	1,000,000.00
2570 - SM River Levee Maint Zone	054 - Public Works		90 - Changes to Residual Fund Balance	15,000.00	0.00
2570 - SM River Levee Maint Zone	054 - Public Works		92 - Changes to Restricted	0.00	15,000.00
Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:				15,000.00	15,000.00

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Kimberly Ruiz		054-Public Works	7/5/2022 10:47:17 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/5/2022 1:01:07 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/5/2022 2:29:20 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/5/2022 2:39:05 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/5/2022 4:13:12 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/5/2022 4:37:23 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 8:33:12 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008347    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Forfeitures and Penalties Revenues

Budget Action: Increase appropriations of \$145,000 in General County Programs Courthouse Construction SB668 Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Fines, Forfeitures, and Penalties revenue.

Justification: This budget revision allocates unanticipated Forfeitures and Penalties Revenues to the Restricted Purpose of Fund 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>
0071 - Courthouse Construction SB668	990 - General County Programs		15 - Fines, Forfeitures, and Penalties	145,000.00	0.00
0071 - Courthouse Construction SB668	990 - General County Programs		92 - Changes to Restricted	0.00	145,000.00
Fund: 0071 - Courthouse Construction SB668, Department: 990 - General County Programs Total:				<u>145,000.00</u>	<u>145,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	7/8/2022 8:19:44 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 9:53:32 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/8/2022 9:54:54 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 10:25:02 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 10:44:09 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008348    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Committed Fund Balance for BOS discretionary funding

Budget Action: Increase appropriations of \$40,223 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision decreases Services and Supplies appropriations by \$40,223 and increases Committed General County Programs General County Programs fund balance for Board of Supervisors discretionary use in future years.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	990 - General County Programs		55 - Services and Supplies	0.00	(40,223.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	40,223.00
Fund: 0001 - General, Department: 990 - General County Programs 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>
Wesley Welch	CEO Analyst	All Depts-All Funds	7/7/2022 8:31:29 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/7/2022 11:56:38 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2022 1:18:40 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/7/2022 1:22:32 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/7/2022 1:54:36 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008349    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Local Realignment - 2011 Revenue

Budget Action: Increase appropriations of \$262,950 in General County Programs General Fund to increase Restricted Local Innovation Sub-Account fund balance funded by unanticipated Intergovernmental Revenue-State.

Justification: This budget revision allocates unanticipated Local Realignment - 2011 Revenue to the Restricted Local Innovation Sub-Account fund balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	990 - General County Programs		25 - Intergovernmental Revenue-State	262,950.00	0.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	0.00	262,950.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>262,950.00</u>	<u>262,950.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	7/4/2022 2:50:15 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/5/2022 2:16:48 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/5/2022 3:27:06 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/5/2022 3:33:48 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/6/2022 10:34:53 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008350    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Place excess Courts Revenue in fund balance for future use

Budget Action: Increase appropriations of \$400,000 in Sheriff General Fund to increase Restricted Sheriff Categorical Grants fund balance funded by unanticipated Court Security revenue.

Justification: Place excess Santa Barbara County Court Security revenue in fund balance for future use.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	032 - Sheriff		25 - Intergovernmental Revenue-State	400,000.00	0.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	400,000.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>400,000.00</u>	<u>400,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
William Coulson	Fund/Department	032-Sheriff Funds	7/5/2022 3:48:00 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/5/2022 4:14:51 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/6/2022 3:19:38 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/6/2022 3:55:21 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 4:21:23 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/6/2022 4:30:47 PM	Y



# Budget Revision Requests

Document Number: BJE - 0008351    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Mental Health Services Fund: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$6,376,900 in Behavioral Wellness Mental Health Services Fund to increase Restricted Purpose of Fund Balance funded by unanticipated revenue (\$5,128,900) from Intergovernmental-State and Charges for Services, and a decrease in appropriations for Salary and Benefits (\$1,248,000).

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
0044 - Mental Health Services	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	4,863,900.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		30 - Charges for Services	265,000.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		50 - Salaries and Employee Benefits	0.00	(1,248,000.00)
0044 - Mental Health Services	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	6,376,900.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				<u>5,128,900.00</u>	<u>5,128,900.00</u>

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/6/2022 4:03:41 PM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/6/2022 4:18:11 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/7/2022 2:57:42 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2022 4:14:29 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/7/2022 4:17:49 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 9:39:19 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008352    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title:                    Transfer appropriations in the CEO General Liability Self-Insured Fund for Services and Supplies.

Budget Action: Increase appropriations of \$2,211,200 in County Executive Office General Liability Self-Insured Fund for Services and Supplies funded by a release of Retained Earnings.

Justification:    This Budget Revision requests appropriations from County Executive Office General Liability Self-Insured Fund for Services and Supplies for an increase to Actuarial Reserves to avoid year end object level issues.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1912 - County Liability-Self Insuranc	012 - County Executive Office		55 - Services and Supplies	0.00	2,211,200.00
1912 - County Liability-Self Insuranc	012 - County Executive Office		89 - Changes to Retained Earnings	2,211,200.00	0.00
Fund: 1912 - County Liability-Self Insuranc, Department: 012 - County Executive Office Total:				<u>2,211,200.00</u>	<u>2,211,200.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Anthony Sandoval	Fund/Department	012-County Executive Office Funds	7/5/2022 2:49:37 PM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/5/2022 2:52:19 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/5/2022 3:10:17 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/5/2022 3:29:40 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 8:32:13 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/6/2022 1:36:38 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008354    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CEO-OEM: Appropriate Public Safety Power Shutoff funds

Budget Action: Increase Appropriations of \$13,000 in County Executive Office General Fund for Services and Supplies funded by release of Committed County Executive Programs fund balance.

Justification: This budget revision is necessary to Increase Appropriations of \$13,000 in County Executive Office General Fund for Services and Supplies funded by release of committed County Executive Office fund balance previously set aside for the PSPS allocation projects. The total grant allocation is \$467,271. This BJE appropriates the unspent funds into the current year.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	012 - County Executive Office		55 - Services and Supplies	0.00	13,000.00
0001 - General	012 - County Executive Office		93 - Changes to Committed	13,000.00	0.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>13,000.00</u>	<u>13,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	7/5/2022 3:46:20 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/6/2022 4:00:02 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/6/2022 4:34:29 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 4:37:15 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/7/2022 9:13:41 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008356    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

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

Budget Action: Increase appropriations of \$1,559,000 in the General Services General Fund to Increase to Committed General Services Projects Fund Balance funded by a decrease of appropriations in Services and Supplies.

Justification: This budget revision request will transfer appropriations of \$1,559,000 due to various deferred maintenance projects that weren't completed and designate the unspent funds into Committed General Services Projects Fund Balance. This balance will be released in FY 22-23 for committed projects.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	063 - General Services		55 - Services and Supplies	0.00	(1,559,000.00)
0001 - General	063 - General Services		93 - Changes to Committed	0.00	1,559,000.00
Fund: 0001 - General, Department: 063 - General Services 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>
Toni Bailey	Fund/Department	063-General Services Funds	7/6/2022 6:16:00 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/7/2022 3:00:40 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/7/2022 3:52:28 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 10:01:35 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/8/2022 10:15:45 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 10:25:27 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 10:44:20 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008358    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 21/22 Residual Fund Balance

Budget Action: Transfer fund balance of 219,000 in Community Services Capital Projects Fund from Committed Parks Projects fund balance to Restricted Parks Projects 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 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 Quimby and Dev fees collected in Fiscal Year 21/22 that need to be committed to restricted.

## 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		92 - Changes to Restricted	0.00	219,000.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	0.00	(219,000.00)
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services 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>
Ryder Bailey	Fund/Department	057-Parks Funds	7/6/2022 9:53:59 AM	Y
Sherman Hansen II	Fund/Department	057-Parks Funds	7/6/2022 9:57:26 AM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/6/2022 10:31:52 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/6/2022 4:06:15 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/6/2022 4:36:35 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 4:38:01 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/7/2022 9:13:54 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008363    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

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

Budget Action: Increase appropriations of \$550,000 in the General Services General Fund to Increase to Committed General Services Projects Fund Balance funded by a decrease of appropriations in Services and Supplies.

Justification: This budget revision request will transfer appropriations of \$550,000 due to various building maintenance projects that weren't completed and designate the unspent funds into Committed General Services Projects Fund Balance. This balance will be released in FY 22-23 for committed projects.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	063 - General Services		55 - Services and Supplies	0.00	(550,000.00)
0001 - General	063 - General Services		93 - Changes to Committed	0.00	550,000.00
Fund: 0001 - General, Department: 063 - General Services 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>
Toni Bailey	Fund/Department	063-General Services Funds	7/6/2022 6:20:30 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/7/2022 3:02:37 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/7/2022 3:53:22 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 10:08:54 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/8/2022 10:16:02 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 10:26:08 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 10:44:38 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008364    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Unbudgeted Public Records Act Request Expenses

Budget Action: Establish Appropriations of \$46,300 in General County Programs General fund for Intrafund Expenditure Transfers Out funded by release of Committed Litigation fund balance. Establish Appropriations of \$46,300 in County Executive Office General Fund for Salaries and Benefits funded by an Intrafund Expenditure Transfer In from General County Programs.

Justification: This budget revision establishes Appropriations of \$46,300 in County Executive Office General Fund for Salaries and Benefits funded by release of Committed Litigation fund balance. An increase in the volume of Public Records Act Requests this fiscal year necessitated unbudgeted staff hours to adequately respond to these requests.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	012 - County Executive Office		50 - Salaries and Employee Benefits	0.00	46,300.00
0001 - General	012 - County Executive Office		80 - Intrafund Expenditure Transfers (-)	0.00	(46,300.00)
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>0.00</u>	<u>0.00</u>
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	46,300.00
0001 - General	990 - General County Programs		93 - Changes to Committed	46,300.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>46,300.00</u>	<u>46,300.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	7/6/2022 3:56:47 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/6/2022 4:25:15 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/6/2022 4:37:24 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/6/2022 4:39:58 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/7/2022 9:14:05 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008365    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$2,934,624 in Behavioral Wellness Mental Health Services Act Fund to increase Restricted Purpose of Fund Balance (\$2,613,000) and Other Charges (\$321,624) funded by a decrease in appropriations for Salaries and Benefits (\$1,013,000) and Services and Supplies (\$1,921,624).

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 decreases in services and supplies expenditures.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0048 - Mental Health Services Act	043 - Behavioral Wellness		50 - Salaries and Employee Benefits	0.00	(1,013,000.00)
0048 - Mental Health Services Act	043 - Behavioral Wellness		55 - Services and Supplies	0.00	(1,921,624.00)
0048 - Mental Health Services Act	043 - Behavioral Wellness		60 - Other Charges	0.00	321,624.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	2,613,000.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness 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>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/7/2022 8:17:50 AM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/7/2022 8:34:20 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/7/2022 8:35:12 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/7/2022 2:10:12 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2022 4:15:04 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 9:39:26 AM	Y



# Budget Revision Requests

Document Number: BJE - 0008367    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: General Services - Special Aviation Fund: FY 21/22 Fund Balance

Budget Action: Establish appropriations of \$21,614 in General Services Special Aviation Fund to increase Restricted Purpose of Fund balance (\$21,513) and Capital Assets (\$101) funded by unanticipated revenue from RAA Reimbursement and Interest Revenue (\$10,000) and a decrease in appropriations for Services and Supplies (\$11,614).

Justification: The budget revision allocates fund balance between fund balance components for the results of operations. The fund received the following revenue that has not been spent in the current fiscal year for the following:

## 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		25 - Intergovernmental Revenue-State	10,000.00	0.00
0052 - Special Aviation	063 - General Services		55 - Services and Supplies	0.00	(11,614.00)
0052 - Special Aviation	063 - General Services		65 - Capital Assets	0.00	101.00
0052 - Special Aviation	063 - General Services		92 - Changes to Restricted	0.00	21,513.00
Fund: 0052 - Special Aviation, Department: 063 - General Services Total:				<u>10,000.00</u>	<u>10,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Toni Bailey	Fund/Department	063-General Services Funds	7/11/2022 5:53:50 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/12/2022 8:58:26 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 9:04:31 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 11:26:22 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 11:27:42 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 11:37:49 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:58:04 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008370    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$175,000 in the Community Services Dept Parks Division Capital 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 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 release residual fund balance resulting from operations at fiscal year-end. The residual fund balance was due higher than anticipated unrealized gain/Loss of investments.

## 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	175,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	0.00	175,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				<u>175,000.00</u>	<u>175,000.00</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	7/7/2022 4:20:09 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/7/2022 4:23:50 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 9:19:12 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 9:33:45 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/8/2022 9:46:39 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 2:44:15 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008376    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Appropriations for 0019 Residual Fund Balance

Budget Action: Establish appropriations of \$50,000 in the Public Works Roads-Alternative Transport 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 (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 unanticipated tax revenues and interest income

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0019 - Roads-Alternative Transport	054 - Public Works		90 - Changes to Residual Fund Balance	50,000.00	0.00
0019 - Roads-Alternative Transport	054 - Public Works		92 - Changes to Restricted	0.00	50,000.00
Fund: 0019 - Roads-Alternative Transport, Department: 054 - Public Works Total:				<u>50,000.00</u>	<u>50,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh		054-Public Works	7/8/2022 11:14:49 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/8/2022 11:28:36 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/8/2022 12:58:55 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 2:42:39 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 3:52:42 PM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	7/8/2022 4:19:25 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 4:21:19 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008377    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Fund 1512 Residual Fund Balance

Budget Action: Establish appropriations of \$7,000 in the Public Works Roads/AB 1600 Fees-Countywide to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

The residual fund balance was due to higher FMV adjustments and lower revenues than expected.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		90 - Changes to Residual Fund Balance	0.00	7,000.00
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		92 - Changes to Restricted	7,000.00	0.00
Fund: 1512 - Roads/AB 1600 Fees-Countywide, Department: 054 - Public Works Total:				<u>7,000.00</u>	<u>7,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh		054-Public Works	7/8/2022 11:05:33 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/8/2022 11:06:23 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/8/2022 12:58:35 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 2:37:10 PM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	7/8/2022 4:17:14 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 4:25:56 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 4:32:54 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008378    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Revenue and Associated Expenditures for Unanticipated Revenue

Budget Action: Increase Appropriations of \$35,236 in the District Attorney General Fund for Services and Supplies funded by unanticipated revenue from Intergovernmental Revenue-State \$22,328 and Charges for Services \$12,908.

Justification: The Office of the District Attorney received unanticipated SB90 funding and Charges for Other Services in FY 2021-22. This revenue will be used to offset costs associated with the unanticipated Contractual Services in 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>
0001 - General	021 - District Attorney		25 - Intergovernmental Revenue-State	22,328.00	0.00
0001 - General	021 - District Attorney		30 - Charges for Services	12,908.00	0.00
0001 - General	021 - District Attorney		55 - Services and Supplies	0.00	35,236.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>35,236.00</u>	<u>35,236.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Nicole Myung	Fund/Department	021-District Attorney Funds	7/8/2022 2:28:34 PM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	7/8/2022 2:34:27 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/8/2022 2:37:26 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 2:39:30 PM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	7/8/2022 3:46:06 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 4:03:12 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 4:57:07 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008380    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Restrict funds for Real Estate Fraud

Budget Action: Increase appropriations of \$19,000 in the Office of the District Attorney General Fund to increase Restricted Real Estate Fraud Fund Balance funded by unanticipated revenue from Recording Fees.

Justification: In Fiscal Year 2021/22, the District Attorney received funds from real estate recording fees. Pursuant to GC 27388, recording fees are collected in filing of certain real estate instruments, papers, or notices and are for the exclusive use of the District Attorney in order to deter, investigate, and prosecute real estate fraud crimes. Total expenditures for the Real Estate Fraud program are estimated at \$406,000 and estimated recording fees total \$489,600. We estimate receiving \$83,600 in excess of expenses used to support current Real Estate Fraud prosecution efforts, therefore these excess funds need to be restricted to support Real Estate Fraud prosecution efforts. BJE 0008280 was in the amount of \$64,600, so this BJE is the remaining amount needed.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		30 - Charges for Services	19,000.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	19,000.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>19,000.00</u>	<u>19,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/8/2022 12:15:22 PM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	7/8/2022 12:33:25 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/8/2022 1:30:31 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 2:10:35 PM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	7/8/2022 3:47:33 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 4:03:49 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 4:56:56 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008382    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Arts FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$300,000 in the Community Services General 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 release residual fund balance resulting from operations at fiscal year-end. The residual fund balance was due higher than anticipated revenues.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	057 - Community Services		90 - Changes to Residual Fund Balance	300,000.00	0.00
0001 - General	057 - Community Services		92 - Changes to Restricted	0.00	300,000.00
Fund: 0001 - General, Department: 057 - Community Services 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>
Ryder Bailey	Fund/Department	057-Parks Funds	7/8/2022 1:38:21 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/8/2022 1:51:31 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/8/2022 2:28:23 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/8/2022 3:49:56 PM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	7/8/2022 4:18:00 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/8/2022 4:55:20 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008385    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Revenue and Restricted Fund Balance for receipt of unanticipated interest income

Budget Action: Increase appropriations of \$250,000 in First 5 Department First 5 Children and Family Commission Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from interest income (\$11,389) and decrease in appropriations for Salary and Benefits (\$61,621), Services and Supplies (\$164,300) and Other Charges (\$12,690).

Justification: The fund balance is higher due to higher than expected interest income and unanticipated savings in Salary and Benefits, Services and Supplies and Other Charges.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		20 - Use of Money and Property	11,389.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		50 - Salaries and Employee Benefits	0.00	(61,621.00)
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		55 - Services and Supplies	0.00	(164,300.00)
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		60 - Other Charges	0.00	(12,690.00)
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	0.00	250,000.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>11,389.00</u>	<u>11,389.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzanne Hayes		994-First 5, Children & Families	7/11/2022 9:09:25 AM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/11/2022 9:22:20 AM	Y
Donna Robertson	Fund/Department	994-First 5, Children & Families Funds	7/11/2022 9:30:35 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2022 11:10:01 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2022 11:26:41 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2022 11:37:55 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2022 12:17:53 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0008391    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$10,000 in the Community Services Department CSA 5 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 release residual fund balance resulting from operations at fiscal year-end. The residual fund balance was due adjustments made to Unrealized Gains/Loss.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2140 - CSA 5	057 - Community Services		90 - Changes to Residual Fund Balance	10,000.00	0.00
2140 - CSA 5	057 - Community Services		92 - Changes to Restricted	0.00	10,000.00
Fund: 2140 - CSA 5, Department: 057 - Community Services Total:				<u>10,000.00</u>	<u>10,000.00</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	7/11/2022 4:52:42 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/12/2022 7:51:38 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 9:01:32 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:07:22 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 11:08:11 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 11:19:59 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008392    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Committed Fund Balance in the General Services Capital Outlay Fund

Budget Action: Increase appropriations of \$100,830 in General Services Capital Outlay Fund to increase Committed General Services Projects fund balance funded by unanticipated revenue from interest income (\$50,316) and a decrease in appropriations for Services and Supplies (\$50,514).

Justification: This budget revision will increase Committed Fund Balance for the unspent balance of \$50,514 for project 8000 Capital Project Management Consultant staff and \$50,316 for unanticipated interest revenue.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0030 - Capital Outlay	063 - General Services		20 - Use of Money and Property	50,316.00	0.00
0030 - Capital Outlay	063 - General Services		55 - Services and Supplies	0.00	(50,514.00)
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	100,830.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>50,316.00</u>	<u>50,316.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Brant Markley	Fund/Department	063-General Services Funds	7/11/2022 4:18:52 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 6:22:47 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 9:11:21 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 9:20:10 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 10:16:09 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:17:53 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008394    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations For AB109 FY 20-21 Unspent Funds

Budget Action: Increase appropriations of \$3,611,033 in Probation Dept General Fund to increase Restricted Local Realignment 2011 fund balance funded by unanticipated AB109 revenue (\$1,624,754), decreases in appropriations for Salaries & Benefits (\$460,278), Services and Supplies (\$575,336) and Other Financing Uses (\$950,665). Decrease budgeted revenues of \$950,665 in Behavioral Wellness Dept Mental Health Services Fund in Other Financing Sources offset by a decrease of appropriations in Services and Supplies.

Justification: This Budget Revision Request increases appropriations to allow for an increase to Restricted Local Realignment 2011 fund balance for AB109 FY 21-22 unspent funds. The unspent funds consist of salary savings from Probation AB109 grant funded positions (including vacancies), lower than anticipated services and supplies expenditures and an operating transfer to Behavioral Wellness department for Mental Health Rehabilitation Center (MHRC) services. The unspent funds will be available for the continuance of existing AB109 service levels or enhance them in future fiscal years.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	022 - Probation		25 - Intergovernmental Revenue-State	1,624,754.00	0.00
0001 - General	022 - Probation		50 - Salaries and Employee Benefits	0.00	(460,278.00)
0001 - General	022 - Probation		55 - Services and Supplies	0.00	(575,336.00)
0001 - General	022 - Probation		70 - Other Financing Uses	0.00	(950,665.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	3,611,033.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>1,624,754.00</u>	<u>1,624,754.00</u>
0044 - Mental Health Services	043 - Behavioral Wellness		40 - Other Financing Sources	(950,665.00)	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		55 - Services and Supplies	0.00	(950,665.00)
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				<u>(950,665.00)</u>	<u>(950,665.00)</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Benjamin Meza	Fund/Department	022-Probation Funds	7/11/2022 3:33:40 PM	Y
Christina Sibley	Fund/Department	022-Probation Funds	7/12/2022 10:16:51 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/12/2022 11:26:05 AM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/12/2022 11:36:01 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 12:31:15 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 1:47:15 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 1:57:00 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 1:59:10 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008395    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Mental Health Services Act Fund: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$800,000 in Behavioral Wellness Mental Health Services Act Fund to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Services and Supplies.

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 decreases in services and supplies expenditures.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0048 - Mental Health Services Act	043 - Behavioral Wellness		55 - Services and Supplies	0.00	(800,000.00)
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	800,000.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness 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>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2022 10:25:32 AM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2022 10:40:34 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2022 11:34:37 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2022 1:09:22 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2022 1:42:06 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2022 2:04:09 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008396    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Fund 2170 CSA 11 Residual Fund Balance

Budget Action: Establish appropriations of \$5,000 in the Public Works CSA 11 Carp Valley/Summerland 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 (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 FMV adjustment removal.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works		90 - Changes to Residual Fund Balance	5,000.00	0.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works		92 - Changes to Restricted	0.00	5,000.00
Fund: 2170 - CSA 11 Carp Valley/Summerland, Department: 054 - Public Works Total:				<u>5,000.00</u>	<u>5,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh		054-Public Works	7/11/2022 9:21:37 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2022 10:12:44 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/11/2022 10:52:59 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2022 11:27:34 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2022 12:18:21 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2022 12:18:48 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2022 1:52:24 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008398    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Appropriations for Fund 0016 Carryover Roads-Capital Maintenance Projects

Budget Action: Increase appropriations of \$3,000,000 in the Public Works, Roads Capital Maintenance Fund to increase Restricted Purpose of Fund fund balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision is necessary to carryover residual project funds that will be spent in the next fiscal year. These projects have already been approved by the County Board of Supervisors through the County RdMAP process. A majority of these projects have been designed, advertised, and will be spent in the next fiscal year as construction season continues through October 2022.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0016 - Roads-Capital Maintenance	054 - Public Works		55 - Services and Supplies	0.00	(3,000,000.00)
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	0.00	3,000,000.00
Fund: 0016 - Roads-Capital Maintenance, 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>
Natalie Ruh		054-Public Works	7/11/2022 1:12:47 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2022 1:34:01 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/11/2022 2:08:28 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2022 2:45:29 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2022 3:13:28 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2022 3:30:05 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2022 3:30:24 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008399    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Capital Outlay Committed Fund Balance for Unspent Funding Received

Budget Action: Establish appropriations of \$33,206.47 in General Services Capital Outlay Fund to increase Committed General Services Projects fund balance funded by a decrease in appropriations for Capital Assets.

Justification: Increase appropriations of \$33,207 in General Services Department, Capital Outlay Fund to increase committed General Service Projects Fund Balance funded by a decrease in appropriations for Capital Assets of \$33,207 in the ADA, Calle Real Buildings 3&4 accessibility to continue the project for the next fiscal year.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	(33,206.47)
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	33,206.47
Fund: 0030 - Capital Outlay, Department: 063 - General Services 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>
Toni Bailey	Fund/Department	063-General Services Funds	7/12/2022 11:38:49 AM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/12/2022 11:40:43 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 11:42:28 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 12:42:51 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 1:46:05 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 4:30:29 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 4:32:14 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008400    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fund 0002: Designate Unanticipated Revenue for Future Use

Budget Action: Establish appropriations of \$185,050 in County Executive Office COVID-19 General Assistance Fund to increase Committed County Executive Programs fund balance funded by unanticipated interest income.

Justification: This budget revision establishes appropriations of \$185,050 in County Executive Office COVID-19 General Assistance Fund to increase Committed County Executive Programs fund balance funded by unanticipated interest income.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0002 - COVID-19 General Assistance	012 - County Executive Office		20 - Use of Money and Property	185,050.00	0.00
0002 - COVID-19 General Assistance	012 - County Executive Office		93 - Changes to Committed	0.00	185,050.00
Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:				<u>185,050.00</u>	<u>185,050.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	7/11/2022 11:52:09 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2022 12:43:49 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2022 12:46:42 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2022 1:51:42 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2022 2:03:50 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0008402    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Adjust appropriations based on available budget

Budget Action: Transfer fund balance of \$48,500 in the Office of the District Attorney General Fund from Restricted Prop 172 Public Safety Fund Balance to Committed District Attorney Programs Fund Balance

Justification: Transfer fund balance of \$48,500 in the Office of the District Attorney General Fund from Restricted Prop 172 Public Safety Fund Balance to Committed District Attorney Programs Fund Balance

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		92 - Changes to Restricted	48,500.00	0.00
0001 - General	021 - District Attorney		93 - Changes to Committed	0.00	48,500.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>48,500.00</u>	<u>48,500.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/11/2022 3:46:35 PM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	7/11/2022 3:49:30 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2022 3:51:10 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/11/2022 4:03:46 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2022 4:45:23 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2022 4:48:18 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008404    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Appropriations for 0019 Residual Fund Balance

Budget Action: Increase appropriations of \$30,000 in Public Works Roads-Alternative Transport Fund to increase Restricted Purpose of Fund balance funded by unanticipated tax revenues.

Justification: This budget revision is necessary to close out current year activity and restrict funds for use in future years. The additional restricted fund balance was due to unanticipated tax revenues and reversal of FMV adjustments.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0019 - Roads-Alternative Transport	054 - Public Works		05 - Taxes	30,000.00	0.00
0019 - Roads-Alternative Transport	054 - Public Works		92 - Changes to Restricted	0.00	30,000.00
Fund: 0019 - Roads-Alternative Transport, Department: 054 - Public Works Total:				<u>30,000.00</u>	<u>30,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh		054-Public Works	7/11/2022 4:01:15 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2022 4:15:18 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 6:24:04 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 9:18:25 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 9:20:30 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 10:15:11 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:18:01 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008408    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Appropriations for 0018 - Roads Measure A Correction

Budget Action: Increase appropriations of \$2,500,000 in Public Works Roads Measure A Fund to increase Restricted Measure A South Alternative fund balance funded by a decrease in appropriations for Changes to Restricted. Increase appropriations of \$1,500,000 in Public Works Roads Measure A Fund to increase Restricted Measure A North Alternative fund balance funded by a decrease in appropriations for Changes to Restricted.

Justification: The purpose of this Budget Revision Request is to increase the Restricted Measure A South fund balance to adjust the allocation for the First and Second Districts Measure A revenues by the district allocations to the right line item account.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	0.00	0.00
Fund: 0018 - Roads-Measure A, Department: 054 - Public Works Total:				0.00	0.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh		054-Public Works	7/11/2022 5:00:31 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2022 5:00:56 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 7:24:01 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 11:18:30 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:28:32 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 11:30:39 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 11:38:30 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008409    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Water Resources: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$425,000 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 is due to an adjustment to Unrealized FMV impacts.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2430 - Bradley Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	10,000.00	0.00
2430 - Bradley Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	10,000.00
	Fund: 2430 - Bradley Flood Zone, Department: 054 - Public Works Total:			<u>10,000.00</u>	<u>10,000.00</u>
2460 - Guadalupe Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	30,000.00	0.00
2460 - Guadalupe Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	30,000.00
	Fund: 2460 - Guadalupe Flood Zone, Department: 054 - Public Works Total:			<u>30,000.00</u>	<u>30,000.00</u>
2500 - Los Alamos Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	45,000.00	0.00
2500 - Los Alamos Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	45,000.00
	Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:			<u>45,000.00</u>	<u>45,000.00</u>
2560 - SM Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	255,000.00	0.00
2560 - SM Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	255,000.00
	Fund: 2560 - SM Flood Zone, Department: 054 - Public Works Total:			<u>255,000.00</u>	<u>255,000.00</u>
2570 - SM River Levee Maint Zone	054 - Public Works		90 - Changes to Residual Fund Balance	50,000.00	0.00
2570 - SM River Levee Maint Zone	054 - Public Works		92 - Changes to Restricted	0.00	50,000.00
	Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:			<u>50,000.00</u>	<u>50,000.00</u>
2590 - Santa Ynez Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	35,000.00	0.00
2590 - Santa Ynez Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	35,000.00
	Fund: 2590 - Santa Ynez Flood Zone, Department: 054 - Public Works Total:			<u>35,000.00</u>	<u>35,000.00</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	7/11/2022 8:00:01 PM	Y

## Budget Revision Requests

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Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2022 8:56:09 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 6:23:41 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 9:27:50 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:05:59 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 11:06:50 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 11:19:07 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008410    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Adjust appropriations based on available budget

Budget Action: Transfer fund balance of \$48,500 in the Office of the District Attorney General Fund from Restricted Prop 172 Public Safety Fund Balance to Committed District Attorney Programs Fund Balance.

Justification: Reverse BJE-008402 for an accounting error. Transfer budgeted fund balance of \$48,500 in the Office of the District Attorney General Fund from Restricted Prop 172 Public Safety Fund Balance to Committed District Attorney Programs Fund Balance.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		92 - Changes to Restricted	(97,000.00)	0.00
0001 - General	021 - District Attorney		93 - Changes to Committed	48,500.00	0.00
0001 - General	021 - District Attorney		93 - Changes to Committed	0.00	(48,500.00)
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>(48,500.00)</u>	<u>(48,500.00)</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Nicole Myung	Fund/Department	021-District Attorney Funds	7/11/2022 8:16:44 PM	Y
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/12/2022 7:57:43 AM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/12/2022 8:08:00 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 10:16:08 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 11:04:39 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 11:08:12 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:19:05 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008411    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: FY 21-22 Restricted Fund Balance YOBG & SB678

Budget Action: Increase appropriations of \$390,472 in Probation Department General Fund to increase Restricted Local Realignment 2011 fund balance (\$77,251) and Restricted YOBG fund balance (\$313,221) funded by a decrease in appropriations in Services and Supplies (\$390,472).

Justification: This Budget Revision Request increases and transfers appropriations to allow for an increase to Restricted Local Realignment 2011 fund balance as a result of unspent budgeted funds of \$77,251 for SB678. These funds will be used in future fiscal years.

This also establishes appropriations of \$313,221 as a result of unspent budgeted funds for YOBG. These funds will be used in future fiscal years.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	022 - Probation		55 - Services and Supplies	0.00	(390,472.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	390,472.00
Fund: 0001 - General, Department: 022 - Probation 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>
Christina Sibley	Fund/Department	022-Probation Funds	7/12/2022 10:50:29 AM	Y
Benjamin Meza	Fund/Department	022-Probation Funds	7/12/2022 11:00:59 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/12/2022 11:26:26 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 11:57:38 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 12:02:40 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 12:44:04 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 1:34:20 PM	Y

# Budget Revision Requests

Document Number: BJE - 0008412    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: General Services Northern Branch Jail Project Fund FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$2,235,599 in the North County Jail North County Jail AB900 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 commit any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to revenue transferred from the General Fund to cover the cash flow for the fund until State AB900 Grant funds were received, at which time the funds would be returned to the General Fund. The Grant Funds were never received, therefore the funds were not available to be returned to the General Fund. These funds are committed to repay the General Fund during the 22/23 Fiscal Year when the \$4,000,000 retention is expected to be received by the County.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0032 - North County Jail AB900	980 - North County Jail		90 - Changes to Residual Fund Balance	2,235,599.00	0.00
0032 - North County Jail AB900	980 - North County Jail		93 - Changes to Committed	0.00	2,235,599.00
Fund: 0032 - North County Jail AB900, Department: 980 - North County Jail Total:				<u>2,235,599.00</u>	<u>2,235,599.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Toni Bailey	Fund/Department	063-General Services Funds	7/12/2022 11:43:10 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/12/2022 11:43:40 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 11:45:08 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 1:56:17 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 1:57:56 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 2:43:07 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0008413    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Fish and Wildlife: FY 2020-21 Residual Fund Balance

Budget Action: Establish Appropriation of \$30,000 in the Planning and Development Department Fish and Wildlife 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 reflects 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 grant payouts occurring during the year than anticipated in the budget.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0041 - Fish and Game	053 - Planning & Development		90 - Changes to Residual Fund Balance	30,000.00	0.00
0041 - Fish and Game	053 - Planning & Development		92 - Changes to Restricted	0.00	30,000.00
Fund: 0041 - Fish and Game, Department: 053 - Planning & Development Total:				<u>30,000.00</u>	<u>30,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 8:13:31 AM	Y
Edward Teyber	CEO Analyst	All Depts-All Funds	7/12/2022 9:20:03 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 10:25:19 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 10:26:53 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008415    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning and Development Petroleum Fund: FY 2021-22 Residual Fund Balance

Budget Action: Establish Appropriations of \$250,000 in the Planning and Development Department Petroleum 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 cost savings during the year.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0045 - Petroleum Department	053 - Planning & Development		90 - Changes to Residual Fund Balance	250,000.00	0.00
0045 - Petroleum Department	053 - Planning & Development		92 - Changes to Restricted	0.00	250,000.00
Fund: 0045 - Petroleum Department, Department: 053 - Planning & Development Total:				<u>250,000.00</u>	<u>250,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 8:20:53 AM	Y
Edward Teyber	CEO Analyst	All Depts-All Funds	7/12/2022 9:51:44 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 10:25:43 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 10:27:37 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008417    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2021-22 Fishermen Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$5,000 in the Planning and Development Fishermen Contingency 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 (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 reimbursement claims to local commercial fishermen occurring during the year than anticipated in the budget.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0062 - Local Fishermen Contingency	053 - Planning & Development		90 - Changes to Residual Fund Balance	5,000.00	0.00
0062 - Local Fishermen Contingency	053 - Planning & Development		92 - Changes to Restricted	0.00	5,000.00
Fund: 0062 - Local Fishermen Contingency, Department: 053 - Planning & Development Total:				<u>5,000.00</u>	<u>5,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 8:22:44 AM	Y
Edward Teyber	CEO Analyst	All Depts-All Funds	7/12/2022 9:44:20 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 10:25:32 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 10:27:09 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008418    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Coastal Resource Enhancement: FY 2020-21 Residual Fund Balance

Budget Action: Establish appropriations of \$200,000 in the Planning and Development Coastal Resource Enhancement 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 (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>
0063 - Coast Resource Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	200,000.00	0.00
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	200,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				<u>200,000.00</u>	<u>200,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 8:23:26 AM	Y
Edward Teyber	CEO Analyst	All Depts-All Funds	7/12/2022 9:53:07 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 10:25:53 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 10:28:18 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008419    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Agricultural Commissioner Weights and Measures Department FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$1,200 in the Agricultural Commissioner Weights and Measures Department SB Oak Restoration Program Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: Residual Fund Balance is a 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. This residual fund balance was due to unrealized losses.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0080 - SB Oak Restoration Program	051 - Agricultural		90 - Changes to Residual Fund Balance	0.00	1,200.00
0080 - SB Oak Restoration Program	051 - Agricultural		92 - Changes to Restricted	1,200.00	0.00
Fund: 0080 - SB Oak Restoration Program, Department: 051 - Agricultural Commissioner/W&M Total:				<u>1,200.00</u>	<u>1,200.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Traci Lewis	Fund/Department	051-Agriculture & Cooperative Exte Funds	7/12/2022 8:22:21 AM	Y
Kendra Stites	Fund/Department	051-Ag Comm Funds	7/12/2022 8:23:18 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 8:36:17 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 11:00:34 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 11:05:08 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 11:15:55 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 11:17:45 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0008420    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Clerk-Recorder Restricted Fund Balances

Budget Action: Increase appropriations of \$66,000 in CRA Clerk-Recorder fund to increase Restricted Recorder Operations fund balance funded by unanticipated revenue of \$66,000.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0050 - Clerk-Recorder	062 - Clerk-Recorder-Assessor		30 - Charges for Services	66,000.00	0.00
0050 - Clerk-Recorder	062 - Clerk-Recorder-Assessor		92 - Changes to Restricted	0.00	66,000.00
Fund: 0050 - Clerk-Recorder, Department: 062 - Clerk-Recorder-Assessor Total:				<u>66,000.00</u>	<u>66,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dylan Tekautz	Fund/Department	062-Clerk-Recorder-Assessor Funds	7/12/2022 8:35:46 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/12/2022 9:42:44 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2022 10:54:24 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 10:57:34 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 10:58:10 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 11:18:09 AM	Y

# Budget Revision Requests

Document Number: BJE - 0008423    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: General Services - Special Aviation Fund: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$2,056 in General Services Special Aviation Fund to increase Restricted Purpose of Fund balance 2,054.76 and Capital Assets funded by an increase in Grant Revenue of \$966 and an increase in revenue for interest of \$1,090.

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 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>
0052 - Special Aviation	063 - General Services		20 - Use of Money and Property	1,090.00	0.00
0052 - Special Aviation	063 - General Services		26 - Intergovernmental Revenue-Federal	966.00	0.00
0052 - Special Aviation	063 - General Services		92 - Changes to Restricted	0.00	2,056.00
Fund: 0052 - Special Aviation, Department: 063 - General Services Total:				<u>2,056.00</u>	<u>2,056.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Toni Bailey	Fund/Department	063-General Services Funds	7/12/2022 1:39:18 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/12/2022 1:40:51 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/12/2022 1:42:27 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 1:58:52 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 1:59:27 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 2:44:13 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0008428    Agenda Item:    Agenda Date: 8/16/2022    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fund 0069: Designate Unanticipated Revenue for Future Use

Budget Action: Establish appropriations of \$288,300 in Court Special Services Court Activities Fund to increase Committed Purpose of Fund fund balance funded by unanticipated AB233 Fines & Penalties income.

Justification: This budget revision establishes appropriations of \$288,300 in Court Special Services Court Activities Fund to increase Committed Purpose of Fund fund balance funded by unanticipated AB233 Fines & Penalties income.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0069 - Court Activities	025 - Court Special Services		15 - Fines, Forfeitures, and Penalties	288,300.00	0.00
0069 - Court Activities	025 - Court Special Services		93 - Changes to Committed	0.00	288,300.00
Fund: 0069 - Court Activities, Department: 025 - Court Special Services Total:				<u>288,300.00</u>	<u>288,300.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2022 4:05:34 PM	Y
Marcos Ybarra		72-Santa Barbara Superior Courts	7/12/2022 4:13:27 PM	Y
Rob Vlieger		72-Santa Barbara Superior Courts	7/12/2022 4:24:12 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2022 4:28:05 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2022 4:29:42 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2022 4:30:59 PM	Y