



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

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

Department Name: Auditor-Controller & CEO
Department No.: 061 & 012
For Agenda Of: July 13, 2021
Placement: Administrative
Estimated Tme:
Continued Item: No
If Yes, date from:
Vote Required: 4/5

TO: Board of Supervisors

FROM: Department Betsy Schaffer, CPA, Auditor-Controller
Director(s) Mona Miyasato, County Executive Officer
Contact Info: Kyle Slattery, CPA, Chief Deputy Controller
Nancy Anderson, Budget Director

SUBJECT: Year-End Transfers and Revisions of Appropriations and COVID-19 Related Appropriations

County Counsel Concurrence

As to form: N/A

Auditor-Controller Concurrence

As to form: Yes

Other Concurrence:

N/A

Recommended Actions:

That the Board of Supervisors:

- a) Ratify and approve budget revisions and transfers necessary to close the County's accounting records for County funds for the fiscal year ended June 30, 2021 (Fiscal Year 20-21) which require a majority approval vote (3/5) from the Board of Supervisors (Attachment A).
- b) Ratify and approve budget revisions and transfers necessary to close the County's accounting records for County funds for the fiscal year ended June 30, 2021 (Fiscal Year 20-21) which require 4/5 approval vote from the Board of Supervisors (Attachment B).
- c) Ratify and approve the budget revision request for COVID-19 Related Appropriations (4/5 Approval), which was made by the County Executive Officer and Auditor-Controller in May 2021 pursuant to the action taken by the Board on April 7, 2020 to authorize the County Executive Officer and Auditor-Controller to make budget adjustments necessary to respond to the COVID-19 emergency (Attachment C).
- d) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(c) of the CEQA Guidelines because they consist of the creation of government funding mechanisms which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

Summary Text:

On June 15th, 2021, your Board directed the Auditor-Controller to compile and record the transfers and revisions of appropriations necessary to close the County's accounting records for all County Funds effective for the Fiscal Year ended June 30, 2021; pending approval by your Board at the July 13th and August 17th meetings as well as the August 24th and August 31st meetings if necessary.

On April 7, 2020, your board authorized the County Executive Officer and Auditor-Controller to make budget adjustments necessary to respond to the COVID-19 emergency, including but not limited to the recognition of unanticipated revenues from Federal and State Sources and increases to appropriations based on the use of those revenues and draws from fund balances, for ratification and approval by the Board of Supervisors at a later date.

Background:

The year-end closing process is accomplished during the period from June 30th to July 12th. During this process, there may be certain inter-fund transfers, contingency transfers, revisions, or adjustments necessary to efficiently and effectively accomplish the closing process. Those revisions received as of the docketing deadline are attached.

In May 2021, BJE 0007602 was processed in relation to COVID-19 to accept the receipt of \$13,275,190.70 in Federal Disaster Aid for Emergency Rental Assistance. This is being brought to the Board as Attachment C.

Performance Measure:

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

Fiscal and Facilities Impacts:

Budgeted

Attachments:

Attachment A: Budget Revision Requests - Fiscal Year End Related - 3/5 Approval Required

Attachment B: Budget Revision Requests - Fiscal Year End Related - 4/5 Approval Required

Attachment C: Budget Revision Requests - COVID-19 Related - 4/5 Approval Required

Authored by:

Kyle Slattery, CPA, Chief Deputy Controller