

Budget Revision Requests
6/23/2026

Revision No.: 0011103
Departments: General Services
Title: GS Transfer appropriations between Energy Efficiency Projects
Budget Action: Transfer appropriations of \$26,000 in the General Services Capital Outlay fund for Capital Assets between the Countywide Energy Reduction Project to the HVAC and BEMS Design Project

Budget Revision Requests

Document Number: BJE - 0011103 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 3/5 Has Board Letter: No

Related Event:

Title: GS Transfer appropriations between Energy Efficiency Projects

Budget Action: Transfer appropriations of \$26,000 in the General Services Capital Outlay fund for Capital Assets between the Countywide Energy Reduction Project to the HVAC and BEMS Design Project

Justification: This budget Revision does not increase the overall appropriations in the Capital Outlay Fund. This budget revision will transfer funding for energy reduction programs between the Parent Project for Countywide Energy Reduction Upgrades to the HVAC and BEMS (Building Energy Management Systems) Design Project to facilitate BEMS and HVAC projects for energy reduction throughout 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>
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	0.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	0.00
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>
Abraham Cabrera Jr	Fund/Department	063-General Services Funds	6/8/2026 1:48:50 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/9/2026 8:24:13 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/9/2026 3:10:44 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/9/2026 3:30:40 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/10/2026 1:28:34 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 11:40:10 AM	Y

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Revision No.: 0011085
 Departments: General Services, Public Works
 Title: Transfer Vehicle Appropriation from SC-8300 to SC-7903
 Budget Action: Transfer appropriations of \$89,500 in Public Works Roads-Operations Fund from Equipment to Other Financial Uses for Oper Trf (Out)-Vehicles. Increase appropriations of \$89,500 in General Services Vehicle Ops/Maint Fund for Capital Assets funded by an operating transfer from the Public Works Roads-Operation Fund.

Revision No.: 0011091
 Departments: Public Health
 Title: CHD: Increase appropriation for FY 23-24 Tentative Medi-Cal Reconciliation
 Budget Action: Increase appropriation of \$416,500 in County Health Department Health Care Fund for Other Charges funded by unanticipated revenue from CenCal Targeted Rate Increase payments.

Revision No.: 0011097
 Departments: Public Health
 Title: County Health: Incr. Rel. of Fund Balance due to Reduction in Intgov Rev and Chgs for Svcs
 Budget Action: Decrease budgeted revenues of \$691,000 in the County Health Department, Health Care Fund in Intergovernmental Revenue - State (\$500,000) and Charges for Services (\$191,000) offset by a release of Restricted Health Care Programs Fund Balance.

Revision No.: 0011102
 Departments: Sheriff
 Title: Inc Rev/Exp for Jail Commissary
 Budget Action: Increase appropriations of \$500,000 in Sheriff Inmate Welfare Fund for Services and Supplies funded by unanticipated revenue from Miscellaneous Revenue (\$500,000)

Revision No.: 0011106
 Departments: General County Programs
 Title: BOS Fourth District Donations of Discretionary Funds Held in Dept 990
 Budget Action: Increase Appropriations of \$5,560 in the General County Programs General Fund for Services and Supplies, funded by a release of Committed Emerging Issues Fund balance.

Revision No.: 0011107
 Departments: Behavioral Wellness
 Title: Behavioral Wellness - Alcohol and Drug Programs
 Budget Action: Increase appropriations of \$3,140,000 in Behavioral Wellness Department, Alcohol and Drug Programs Fund for Services and Supplies (\$3,100,000) and Other Charges (\$40,000) funded by unanticipated revenue from Drug Medi-Cal (DMC) Administrative revenues (\$400,000), unanticipated revenue from DMC Quality Assurance revenues (\$385,000), Charges for Services from DMC revenue (\$1,600,000), State DMC revenue (\$400,000), and unanticipated revenue from State Realignment growth (\$355,000).

Revision No.: 0011115
 Departments: District Attorney
 Title: Increase Revenue and Assoc. Expenditures for Unanticipated Revenue from Services County Provided

Budget Revision Requests 6/23/2026

Budget Action: Increase Appropriations of \$7,700 in District Attorney General Fund for Capital Assets (\$7,700) funded by unanticipated revenue from Services County Provided

Revision No.: 0011116
 Departments: District Attorney
 Title: DA - Recognize State Asset Forfeiture funds and place in Fund Balance
 Budget Action: Increase appropriations of \$155,000 in District Attorney General Fund to increase Restricted DA Asset Forfeiture-State fund balance funded by unanticipated Forfeitures and Penalties.

Revision No.: 0011118
 Departments: Sheriff
 Title: Move SAFE Grant Balance to Residual Fund Balance
 Budget Action: Transfer appropriations of \$48,000 in Sheriff General Fund from Restricted Sheriff Categorical Grants fund balance to Services and Supplies.

Revision No.: 0011119
 Departments: Sheriff
 Title: Fiscal Year End CalMMET Residual Fund Balance
 Budget Action: Establish appropriations of \$17,000 in Sheriff's General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Salaries and Benefits.

Revision No.: 0011120
 Departments: Sheriff
 Title: Release Asset Forfeiture Fund Balance
 Budget Action: Increase Appropriations of \$43,156 in Sheriff General Fund for Services and Supplies (\$31,576) and Capital Assets (\$11,580) funded by a release of Restricted Sheriff Asset Forfeiture - State fund balance.

Revision No.: 0011122
 Departments: Human Resources
 Title: Transfer excess Retained Earnings to Services & Supplies and Other Charges
 Budget Action: Increase Appropriations of \$210,000 in Human Resources Dental Self-Insurance Fund for Services and Supplies (\$10,000) and Other Charges (\$200,000) funded by release of Retained Earnings for Fiscal Year End final costs.

Revision No.: 0011123
 Departments: Sheriff
 Title: Recognize State Asset Forfeiture funds and place in Fund Balance

Budget Revision Requests 6/23/2026

Budget Action: Increase appropriations of \$116,138 in Sheriff General Fund to increase Restricted Sheriff Asset Forfeiture - State fund balance funded by Forfeitures and Penalties.

Revision No.: 0011127
Departments: First 5, Children & Families
Title: First 5 FY 25/26 Residual Fund Balance
Budget Action: Establish appropriations of \$150,000 in the First 5 Children and Family Commission Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0011128
Departments: General Services
Title: GS Transfer appropriations from Interest Income to Depreciation - Equipment
Budget Action: Increase Appropriations of \$250,000 in General Services Vehicle Operations/Maintenance Fund for Other Charges funded by unanticipated revenue from Interest Income (\$250,000).

Revision No.: 0011129
Departments: Community Services
Title: CSD Capital Projects - Year End
Budget Action: Increase appropriations of \$1,380,000 in CSD Capital Projects Fund for Cap Assets (\$1,111K) and to increase committed fund balance (\$269K) funded by interest revenue (\$240K), State Grants (\$190K), insurance proceeds (\$845K) and by release of Committed Parks Projects Fund Bal (\$105K).

Revision No.: 0011130
Departments: Agricultural Commissioner/W&M, General Services
Title: Ag: Increase Appropriations in Services and Supplies for Unused Vehicle Appropriations
Budget Action: Increase appropriations of \$38,000 in the Agricultural Commissioner General Fund for Services and Supplies funded by a decrease in Other Financing Uses. Decrease appropriations of \$38,000 in the General Services Vehicle Operations Fund for Other Financing Sources offset by a decrease in Capital Assets.

Revision No.: 0011134
Departments: Community Services
Title: CSD: SBCAG-Funded Capital Assets
Budget Action: Increase appropriations of \$905,000 in Community Services Department, General Fund for Services and Supplies (\$745,000) and Capital Assets (\$160,000) funded by unanticipated Intergovernmental revenue from Santa Barbara Association of Government.

Revision No.: 0011137
Departments: Community Services
Title: CSA 5 Year-End Residual Fund Balance

Budget Revision Requests 6/23/2026

Budget Action: Establish appropriations of \$70,000 in the Community Services Department CSA 5 (Fund 2140) for Services and Supplies (\$15,000) and Restricted Purpose of Fund Balance (\$55,000) funded by unanticipated secured tax revenue.

Revision No.: 0011138

Departments: Community Services

Title: CSD - Orcutt CFD: FY 25/26 Residual Fund Balance

Budget Action: Establish appropriations of \$100,000 in the CSD Orcutt CFD Fund to increase Restricted Purpose of 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

Document Number: BJE - 0011085 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Transfer Vehicle Appropriation from SC-8300 to SC-7903

Budget Action: Transfer appropriations of \$89,500 in Public Works Roads-Operations Fund from Equipment to Other Financial Uses for Oper Trf (Out)-Vehicles. Increase appropriations of \$89,500 in General Services Vehicle Ops/Maint Fund for Capital Assets funded by an operating transfer from the Public Works Roads-Operation Fund.

Justification: This budget revision is necessary to transfer funds from the Transportation Division in Public Works to the Fleet Division in General Services, to reimburse Fleet for the purchase of 2 vehicles purchased on behalf of Transportation

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0015 - Roads-Operations	054 - Public Works		65 - Capital Assets	0.00	(89,500.00)
0015 - Roads-Operations	054 - Public Works		70 - Other Financing Uses	0.00	89,500.00
Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	89,500.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	89,500.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:				<u>89,500.00</u>	<u>89,500.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ivan Lazaro		054-Public Works	6/9/2026 11:33:00 AM	Y
Melissa Wiseman	Fund/Department	063-General Services Funds	6/10/2026 6:59:19 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/10/2026 1:45:34 PM	Y
Heather Fletcher	Fund/Department	054-Public Works Funds	6/10/2026 5:22:47 PM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/11/2026 8:12:41 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/11/2026 10:42:30 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 11:02:19 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:57:04 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 1:59:41 PM	Y

Budget Revision Requests

Document Number: BJE - 0011091 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: CHD: Increase appropriation for FY 23-24 Tentative Medi-Cal Reconciliation

Budget Action: Increase appropriation of \$416,500 in County Health Department Health Care Fund for Other Charges funded by unanticipated revenue from CenCal Targeted Rate Increase payments.

Justification: This budget revision request will recognize \$416,500 of unanticipated Targeted Rate Increase (TRI) payments from CenCal for the reconciliation settlement payment to the State Department of Health Care Services for reimbursement of Medi-Cal services provided in FY 23-24. This budget revision will allow for the proper repayment of these funds which were received during FY 25-26.

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		30 - Charges for Services	416,500.00	0.00
0042 - Health Care	041 - Public Health		60 - Other Charges	0.00	416,500.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>416,500.00</u>	<u>416,500.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Amber Bermond		041-Public Health	5/28/2026 10:16:36 AM	Y
Gustavo Mejia	Fund/Department	041-Public Health Funds	5/28/2026 3:04:47 PM	Y
Daniel Williams	CEO Analyst	All Depts-All Funds	5/28/2026 3:23:44 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	5/28/2026 3:26:33 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	5/28/2026 3:43:21 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 11:07:50 AM	Y

Budget Revision Requests

Document Number: BJE - 0011097 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: County Health: Incr. Rel. of Fund Balance due to Reduction in Intgov Rev and Chgs for Svcs

Budget Action: Decrease budgeted revenues of \$691,000 in the County Health Department, Health Care Fund in Intergovernmental Revenue - State (\$500,000) and Charges for Services (\$191,000) offset by a release of Restricted Health Care Programs Fund Balance.

Justification: This budget revision will decrease budgeted revenues for Intergovernmental Revenue - State due to a decrease in the base allocation for Vehicle License Fees from the State. Charges for Services is being decreased due to a decrease in hospital payments, offset by a release from the Restricted Health Care 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>
0042 - Health Care	041 - Public Health		25 - Intergovernmental Revenue-State	(500,000.00)	0.00
0042 - Health Care	041 - Public Health		30 - Charges for Services	(191,000.00)	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	691,000.00	0.00
Fund: 0042 - Health Care, Department: 041 - Public Health 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>
Amber Bermond		041-Public Health	6/1/2026 11:57:32 AM	Y
Gustavo Mejia	Fund/Department	041-Public Health Funds	6/1/2026 12:11:49 PM	Y
Daniel Williams	CEO Analyst	All Depts-All Funds	6/9/2026 8:19:48 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/9/2026 8:22:59 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/9/2026 9:27:45 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 11:28:41 AM	Y

Budget Revision Requests

Document Number: BJE - 0011102 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Inc Rev/Exp for Jail Commissary

Budget Action: Increase appropriations of \$500,000 in Sheriff Inmate Welfare Fund for Services and Supplies funded by unanticipated revenue from Miscellaneous Revenue (\$500,000)

Justification: In April 2026, the BOS approved a contract with Aramark for Inmate commissary services for the period of 1/1/26-12/31/28. This budget revision increases Other Sales and Special Departmental expense for increased commissary sales.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0075 - Inmate Welfare	032 - Sheriff		45 - Miscellaneous Revenue	500,000.00	0.00
0075 - Inmate Welfare	032 - Sheriff		55 - Services and Supplies	0.00	500,000.00
Fund: 0075 - Inmate Welfare, Department: 032 - Sheriff Total:				<u>500,000.00</u>	<u>500,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/8/2026 11:37:05 AM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/8/2026 3:50:52 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/8/2026 4:03:48 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/9/2026 9:26:17 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 12:15:59 PM	Y

Budget Revision Requests

Document Number: BJE - 0011106 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: BOS Fourth District Donations of Discretionary Funds Held in Dept 990

Budget Action: Increase Appropriations of \$5,560 in the General County Programs General Fund for Services and Supplies, funded by a release of Committed Emerging Issues Fund balance.

Justification: This budget revision is necessary to increase appropriations for six donations totaling \$5,5600 from the Board of Supervisor's Fourth District Office to Village Hills Little League, Healing Heroes Gala, Planes of Fame Museum, the First Baptist Church of Santa Maria, the Northern Santa Barbara County Womens Lawyers Association (NSBCWLA), and the Old Town Orcutt Revitalization Association (OTORA). Funding for these donations is coming from the Board of Supervisor's Fourth District Office discretionary general fund monies that have been accumulated and held in General County Programs General Fund Committed Emerging Issues Fund Balance. In prior fiscal years, these discretionary funds were allocated to each Board District Office to direct to projects and programs within the County that are in need of funding and that meet the social needs of the community.

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	5,560.00
0001 - General	990 - General County Programs		93 - Changes to Committed	5,560.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>5,560.00</u>	<u>5,560.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	6/10/2026 2:36:05 PM	Y
Sara Weal	FACS Supervisor	All Depts-All Funds	6/10/2026 2:51:18 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/10/2026 4:34:26 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 11:38:05 AM	Y

Budget Revision Requests

Document Number: BJE - 0011107 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Behavioral Wellness - Alcohol and Drug Programs

Budget Action: Increase appropriations of \$3,140,000 in Behavioral Wellness Department, Alcohol and Drug Programs Fund for Services and Supplies (\$3,100,000) and Other Charges (\$40,000) funded by unanticipated revenue from Drug Medi-Cal (DMC) Administrative revenues (\$400,000), unanticipated revenue from DMC Quality Assurance revenues (\$385,000), Charges for Services from DMC revenue (\$1,600,000), State DMC revenue (\$400,000), and unanticipated revenue from State Realignment growth (\$355,000).

Justification: This budget revision will increase appropriation in Drug Medi-Cal Revenue and State Aid-Drug Medi-Cal due to unanticipated service revenue. Non-Drug Medi-Cal costs will be funded with Realignment funds from Restricted fund balance and Interfund Transfer Charges. These appropriations will be used to fund contractor costs in the Service & Supplies category and State Drug Medi-Cal Recoupments in Other Charges category.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	755,000.00	0.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		30 - Charges for Services	2,385,000.00	0.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		55 - Services and Supplies	0.00	3,100,000.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		60 - Other Charges	0.00	40,000.00
Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total:				<u>3,140,000.00</u>	<u>3,140,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Melissa Manzo	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	6/11/2026 12:57:28 PM	Y
Christie Boyer	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	6/11/2026 1:01:04 PM	Y
Daniel Williams	CEO Analyst	All Depts-All Funds	6/11/2026 1:24:53 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 1:46:42 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:58:50 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 3:17:52 PM	Y

Budget Revision Requests

Document Number: BJE - 0011115 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Increase Revenue and Assoc. Expenditures for Unanticipated Revenue from Services County Provided

Budget Action: Increase Appropriations of \$7,700 in District Attorney General Fund for Capital Assets (\$7,700) funded by unanticipated revenue from Services County Provided

Justification: The Office of the District Attorney received unanticipated Revenue from Services County Provided funding in FY 2025-26. This revenue will be used to offset costs associated with the unanticipated purchase a replacement copier. for the reception of our Santa Barbara DA's Office.

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	7,700.00	0.00
0001 - General	021 - District Attorney		65 - Capital Assets	0.00	7,700.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>7,700.00</u>	<u>7,700.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
John De Alba	Fund/Department	021-District Attorney Funds	6/5/2026 4:20:25 PM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	6/11/2026 3:51:19 PM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/11/2026 4:05:16 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 4:08:20 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 4:10:27 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 4:25:20 PM	Y

Budget Revision Requests

Document Number: BJE - 0011116 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: DA - Recognize State Asset Forfeiture funds and place in Fund Balance

Budget Action: Increase appropriations of \$155,000 in District Attorney General Fund to increase Restricted DA Asset Forfeiture-State fund balance funded by unanticipated Forfeitures and Penalties.

Justification: Per the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies published July 2018 by the U.S. Department of Justice and the U.S. Department of the Treasury, agencies are prohibited from budgeting anticipated receipts from asset seizures. Therefore, the District Attorney's Office did not budget for any revenue and expenses and corresponding fund balance changes. This BJE is to recognize an additional \$155,000 in State asset forfeiture revenue and place in 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		15 - Fines, Forfeitures, and Penalties	155,000.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	155,000.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>155,000.00</u>	<u>155,000.00</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	6/8/2026 8:18:35 AM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	6/9/2026 8:15:20 AM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/11/2026 11:46:29 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 2:23:37 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 2:42:49 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:47:36 PM	Y

Budget Revision Requests

Document Number: BJE - 0011118 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Move SAFE Grant Balance to Residual Fund Balance

Budget Action: Transfer appropriations of \$48,000 in Sheriff General Fund from Restricted Sheriff Categorical Grants fund balance to Services and Supplies.

Justification: Project code 2591 is funded by state allocations for Sexual Assault Felony Enforcement (SAFE) and those funds are used to support our criminal investigations team in the investigation of sexual assault related crimes. As this funding is restricted to that purpose, we do not always use the full allocation within the fiscal year. This budget revision is to move the cumulative unspent balance of SAFE Grant funds to fund balance for later 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		55 - Services and Supplies	0.00	48,000.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	(48,000.00)
Fund: 0001 - General, Department: 032 - Sheriff 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>
Marisela Morales	Fund/Department	032-Sheriff Funds	6/9/2026 2:50:34 PM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/9/2026 6:07:52 PM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/10/2026 8:52:26 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 9:39:24 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:59:44 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:19:40 PM	Y

Budget Revision Requests

Document Number: BJE - 0011119 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Fiscal Year End CalMMET Residual Fund Balance

Budget Action: Establish appropriations of \$17,000 in Sheriff's General Fund to increase Restricted Local Realignment 2011 Fund Balance funded by a decrease in appropriations for Salaries and Benefits.

Justification: Project code 2590 is funded by state allocations for the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) to support the enforcement of laws, investigation of crimes, and education of the public in regard to the manufacturing, selling, trafficking, and use of meth. This project code is used to fund our Meth Enforcement Team as well as for the necessary supplies and equipment to support the work of that team. As this funding is restricted to that purpose, we do not always use the full allocation within the fiscal year. This budget revision is to move the cumulative unspent balance of CalMMET Grant funds to fund balance for later 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		50 - Salaries and Employee Benefits	0.00	(17,000.00)
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	17,000.00
Fund: 0001 - General, Department: 032 - Sheriff 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>
Marisela Morales	Fund/Department	032-Sheriff Funds	6/8/2026 4:44:07 PM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/10/2026 9:00:27 AM	Y
Marisela Morales	Fund/Department	032-Sheriff Funds	6/11/2026 10:24:09 AM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/11/2026 11:38:48 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 1:57:50 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 2:00:56 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:16:45 PM	Y

Budget Revision Requests

Document Number: BJE - 0011120 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Release Asset Forfeiture Fund Balance

Budget Action: Increase Appropriations of \$43,156 in Sheriff General Fund for Services and Supplies (\$31,576) and Capital Assets (\$11,580) funded by a release of Restricted Sheriff Asset Forfeiture - State fund balance.

Justification: Per the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies published July 2018 by the U.S. Department of Justice and the U.S. Department of the Treasury, agencies are prohibited from budgeting anticipated receipts from asset seizures. Therefore, the Sheriff's Office did not budget for any revenue and expenses and corresponding fund balance changes.

This BJE is to release an additional \$43,156 in asset forfeiture fund balance to cover eligible law enforcement services and supplies, other charges, and capital assets in appropriations from Sheriff Asset Forfeiture - State fund balance.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	31,576.00
0001 - General	032 - Sheriff		65 - Capital Assets	0.00	11,580.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	43,156.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>43,156.00</u>	<u>43,156.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Shu Xue	Fund/Department	032-Sheriff Funds	6/9/2026 2:41:58 PM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/9/2026 6:06:19 PM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/10/2026 11:47:31 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/10/2026 3:28:00 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:17:03 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 3:17:13 PM	Y

Budget Revision Requests

Document Number: BJE - 0011122 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Transfer excess Retained Earnings to Services & Supplies and Other Charges

Budget Action: Increase Appropriations of \$210,000 in Human Resources Dental Self-Insurance Fund for Services and Supplies (\$10,000) and Other Charges (\$200,000) funded by release of Retained Earnings for Fiscal Year End final costs.

Justification: This Budget Revision Request will transfer \$210,000 in excess budget from Retained Earnings to Services and Supplies for Third Party Administration Fees of \$10,000 and Other Charges to cover Fiscal Year End Insurance Claims of \$200,000.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1914 - Dental Self-Insurance Fund	064 - Human Resources		55 - Services and Supplies	0.00	10,000.00
1914 - Dental Self-Insurance Fund	064 - Human Resources		60 - Other Charges	0.00	200,000.00
1914 - Dental Self-Insurance Fund	064 - Human Resources		89 - Changes to Retained Earnings	210,000.00	0.00
Fund: 1914 - Dental Self-Insurance Fund, Department: 064 - Human Resources Total:				<u>210,000.00</u>	<u>210,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Luis Hernandez	Fund/Department	064-Human Resources Funds	6/9/2026 11:07:18 AM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/9/2026 12:12:35 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/9/2026 12:19:01 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/10/2026 1:31:57 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 1:26:12 PM	Y

Budget Revision Requests

Document Number: BJE - 0011123 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Recognize State Asset Forfeiture funds and place in Fund Balance

Budget Action: Increase appropriations of \$116,138 in Sheriff General Fund to increase Restricted Sheriff Asset Forfeiture - State fund balance funded by Forfeitures and Penalties.

Justification: Per the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies published July 2018 by the U.S. Department of Justice and the U.S. Department of the Treasury, agencies are prohibited from budgeting anticipated receipts from asset seizures. Therefore, the Sheriff's Office did not budget for any revenue and expenses and corresponding fund balance changes.

This BJE is to recognize an additional \$116,138 in State asset forfeiture revenue and place in 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	032 - Sheriff		15 - Fines, Forfeitures, and Penalties	116,138.00	0.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	116,138.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>116,138.00</u>	<u>116,138.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/8/2026 7:13:02 PM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/9/2026 9:35:41 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/10/2026 1:36:34 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:15:44 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 1:37:50 PM	Y

Budget Revision Requests

Document Number: BJE - 0011127 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: First 5 FY 25/26 Residual Fund Balance

Budget Action: Establish appropriations of \$150,000 in the First 5 Children and Family Commission 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. The 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 than anticipated interest revenue and less spending in services and supplies than anticipated.

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		90 - Changes to Residual Fund Balance	150,000.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	0.00	150,000.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>150,000.00</u>	<u>150,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Liliana Martinez		994-First 5, Children & Families	6/9/2026 3:13:37 PM	Y
Georgette Sims-Moten	Fund/Department	994-First 5, Children & Families Funds	6/9/2026 3:37:27 PM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/9/2026 4:33:21 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/10/2026 3:52:20 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 2:00:10 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:38:50 PM	Y

Budget Revision Requests

Document Number: BJE - 0011128 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: GS Transfer appropriations from Interest Income to Depreciation - Equipment

Budget Action: Increase Appropriations of \$250,000 in General Services Vehicle Operations/Maintenance Fund for Other Charges funded by unanticipated revenue from Interest Income (\$250,000).

Justification: This Budget Revision is for a total of \$250,000 to be recognized as available funds in unanticipated Interest Income. Appropriations are being transferred to the Other Charges Object Level from the Use of Money and Property Object Level to cover the depreciation expense expected to exceed budget before the fiscal year end, due to the timing of assets placed into service.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		20 - Use of Money and Property	250,000.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		60 - Other Charges	0.00	250,000.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services 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>
Melissa Wiseman	Fund/Department	063-General Services Funds	6/10/2026 1:52:19 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/10/2026 1:53:18 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/10/2026 2:10:35 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/10/2026 3:22:00 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/10/2026 4:39:54 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:39:41 PM	Y

Budget Revision Requests

Document Number: BJE - 0011129 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: CSD Capital Projects - Year End

Budget Action: Increase appropriations of \$1,380,000 in CSD Capital Projects Fund for Cap Assets (\$1,111K) and to increase committed fund balance (\$269K) funded by interest revenue (\$240K), State Grants (\$190K), insurance proceeds (\$845K) and by release of Committed Parks Projects Fund Bal (\$105K).

Justification: This budget revision is necessary to close out residual fund balance by project in preparation for year end. This entry also shifts funding between projects to cover increased project costs for Cachuma RV and Jalama Restroom. This revision also establishes appropriations for Goleta Beach Pier Restroom replacement and IV Escondido Stairs which were damaged by recent storms. These projects will be paid with insurance proceeds.

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		20 - Use of Money and Property	240,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		25 - Intergovernmental Revenue-State	190,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		45 - Miscellaneous Revenue	845,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		65 - Capital Assets	0.00	1,111,000.00
0031 - Parks Dept Capital Projects	057 - Community Services		80 - Intrafund Expenditure Transfers (-)	0.00	(779,000.00)
0031 - Parks Dept Capital Projects	057 - Community Services		85 - Intrafund Expenditure Transfers (+)	0.00	779,000.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	105,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	0.00	269,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				<u>1,380,000.00</u>	<u>1,380,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Andrew Myung	Fund/Department	057-Community Services Funds	6/11/2026 12:10:00 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	6/11/2026 2:52:12 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 3:20:00 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 3:52:10 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 4:03:29 PM	Y

Budget Revision Requests

Document Number: BJE - 0011130 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Ag: Increase Appropriations in Services and Supplies for Unused Vehicle Appropriations

Budget Action: Increase appropriations of \$38,000 in the Agricultural Commissioner General Fund for Services and Supplies funded by a decrease in Other Financing Uses.
 Decrease appropriations of \$38,000 in the General Services Vehicle Operations Fund for Other Financing Sources offset by a decrease in Capital Assets.

Justification: This budget revision allocates \$38,000 of unused vehicle appropriations included in the adopted budget but not used. This allocates \$38,000 to contractual services. Approval of this request will enable the Agricultural Commissioner to continue paying contractual services to UC Cooperative Extension (UCCE) Advisors for program services, research-based training and educational resources.

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	051 - Agricultural		55 - Services and Supplies	0.00	38,000.00
0001 - General	051 - Agricultural		70 - Other Financing Uses	0.00	(38,000.00)
Fund: 0001 - General, Department: 051 - Agricultural Commissioner/W&M Total:				<u>0.00</u>	<u>0.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	(38,000.00)	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	(38,000.00)
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:				<u>(38,000.00)</u>	<u>(38,000.00)</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Anthony Ponce-Estrada	Fund/Department	051-Ag Comm Funds	6/10/2026 4:27:58 PM	Y
Melissa Wiseman	Fund/Department	063-General Services Funds	6/10/2026 4:30:01 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/10/2026 4:39:38 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/10/2026 4:55:17 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 7:51:54 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 2:00:31 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:41:05 PM	Y

Budget Revision Requests

Document Number: BJE - 0011134 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: CSD: SBCAG-Funded Capital Assets

Budget Action: Increase appropriations of \$905,000 in Community Services Department, General Fund for Services and Supplies (\$745,000) and Capital Assets (\$160,000) funded by unanticipated Intergovernmental revenue from Santa Barbara Association of Government.

Justification: This budget revision is necessary to account for a pedestrian crossing at Santa Clause Lane (\$745,000) and EV charger project at Santa Clause Lane (\$160,000). The grant for Santa Clause Lane has already been received and the EV Chargers will be paid and reimbursed in the current year as part of the year-end process.

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		27 - Intergovernmental Revenue-Other	905,000.00	0.00
0001 - General	057 - Community Services		55 - Services and Supplies	0.00	745,000.00
0001 - General	057 - Community Services		65 - Capital Assets	0.00	160,000.00
Fund: 0001 - General, Department: 057 - Community Services Total:				905,000.00	905,000.00

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Andrew Myung	Fund/Department	057-Community Services Funds	6/11/2026 8:58:14 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/11/2026 10:43:22 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 10:48:27 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:16:25 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:47:17 PM	Y

Budget Revision Requests

Document Number: BJE - 0011137 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: CSA 5 Year-End Residual Fund Balance

Budget Action: Establish appropriations of \$70,000 in the Community Services Department CSA 5 (Fund 2140) for Services and Supplies (\$15,000) and Restricted Purpose of Fund Balance (\$55,000) funded by unanticipated secured tax revenue.

Justification: The residual fund balance was due to higher than anticipated revenues from taxes and interest income. This budget revision establishes appropriation to cover increased utility costs and 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>
2140 - CSA 5	057 - Community Services		05 - Taxes	70,000.00	0.00
2140 - CSA 5	057 - Community Services		55 - Services and Supplies	0.00	15,000.00
2140 - CSA 5	057 - Community Services		92 - Changes to Restricted	0.00	55,000.00
Fund: 2140 - CSA 5, Department: 057 - Community Services Total:				<u>70,000.00</u>	<u>70,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Andrew Myung	Fund/Department	057-Community Services Funds	6/11/2026 9:25:40 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/11/2026 10:54:31 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 11:10:57 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:20:53 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:55:11 PM	Y

Budget Revision Requests

Document Number: BJE - 0011138 Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: CSD - Orcutt CFD: FY 25/26 Residual Fund Balance

Budget Action: Establish appropriations of \$100,000 in the CSD Orcutt CFD Fund to increase Restricted Purpose of 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 for FY 2025/26 was due to unanticipated tax and interest receipts.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2270 - Orcutt CFD	057 - Community Services		90 - Changes to Residual Fund Balance	100,000.00	0.00
2270 - Orcutt CFD	057 - Community Services		92 - Changes to Restricted	0.00	100,000.00
Fund: 2270 - Orcutt CFD, Department: 057 - Community Services Total:				<u>100,000.00</u>	<u>100,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Andrew Myung	Fund/Department	057-Community Services Funds	6/11/2026 9:48:21 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/11/2026 10:51:14 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 12:07:59 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:14:42 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:56:11 PM	Y