

Budget Revision Requests
11/2/2021

Revision No.: 0007885
Departments: Public Health
Title: GASB 84 Conversion FY 21-22 Budget - Public Health fund 1786
Budget Action: Establish appropriations of \$65,000 in Public Health Health Care fund to increase Restricted fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Move appropriations of \$32,400 in Public Health Health Care fund from Charges for Services to Changes to Restricted.

Revision No.: 0007954
Departments: General Services, Probation
Title: Move budget for Fleet True-Up expenses
Budget Action: Transfer appropriations of \$70,000 in Probation Department General Fund from Other Charges to Other Financing Uses. Decrease budgeted revenues of \$70,000 in General Services Vehicle Operation/Maintenance fund in Charges for Services offset by an operating transfer from the General Fund.

Revision No.: 0007976
Departments: Community Services, County Executive Office
Title: CEO/CSD Emergency Rental Assistance Program
Budget Action: Increase appropriations of \$6,545,600 in CEO COVID-19 General Assistance Fund for Other Financing Uses funded by release of Committed Disaster Recovery fund balance. Increase appropriations of \$6,545,600 in Community Services Affordable Housing Fund for Services and Supplies funded by an operating transfer from the COVID-19 General Assistance Fund.

Revision No.: 0007978
Departments: Public Health
Title: Transfer Environmental Health Fund Balance to Special Revenue Fund.
Budget Action: Establish appropriations of \$25,280 in the Public Health General Fund for Other Financing Uses funded by a release of Restricted Purpose of Fund Balance. Establish appropriations of \$25,280 in the Public Health Environmental Health Services Fund to increase Restricted Health Care Programs Fund Balance funded by an operating transfer from the General Fund.

Budget Revision Requests

Document Number: BJE - 0007885 Agenda Item: Agenda Date: 11/2/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: GASB 84 Conversion FY 21-22 Budget - Public Health fund 1786

Budget Action: Establish appropriations of \$65,000 in Public Health Health Care fund to increase Restricted fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Move appropriations of \$32,400 in Public Health Health Care fund from Charges for Services to Changes to Restricted.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. The GASB Statement No. 84 conversion was implemented prior to fiscal year ending 6/30/2021.

The amounts included in this BJE were not originally budgeted because these amounts were previously held in agency funds. However, due to the GASB 84 conversion the revenues received are required to be budgeted whether or not they are used in the current year. Any remaining amounts will be placed into

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	(32,400.00)	0.00
0042 - Health Care	041 - Public Health		45 - Miscellaneous Revenue	65,000.00	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	32,400.00	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	0.00	65,000.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>65,000.00</u>	<u>65,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Stacy Covarrubias	Fund/Department	041-Public Health Funds	10/6/2021 2:55:47 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	10/6/2021 3:38:55 PM	Y
Sara Weal	FACS	All Depts-All Funds	10/7/2021 9:03:18 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	10/7/2021 9:30:09 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	10/20/2021 4:13:05 PM	Y

Budget Revision Requests

Document Number: BJE - 0007954 Agenda Item: Agenda Date: 11/2/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Move budget for Fleet True-Up expenses

Budget Action: Transfer appropriations of \$70,000 in Probation Department General Fund from Other Charges to Other Financing Uses. Decrease budgeted revenues of \$70,000 in General Services Vehicle Operation/Maintenance fund in Charges for Services offset by an operating transfer from the General Fund.

Justification: This budget revision moves appropriated expenditures from Other Charges to Other Financing Uses in order to account for vehicle replacement contributions made by the Probation Department General Fund to the Vehicle Operations internal service fund in accordance with generally accepted accounting principles.

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		60 - Other Charges	0.00	(70,000.00)
0001 - General	022 - Probation		70 - Other Financing Uses	0.00	70,000.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>0.00</u>	<u>0.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		30 - Charges for Services	(70,000.00)	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	70,000.00	0.00
Fund: 1900 - Vehicle Operations/Maintenance, 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>
Christina Sibley	Fund/Department	022-Probation Funds	10/6/2021 5:27:30 PM	Y
Melissa Wiseman	Fund/Department	063-GS Normal Operating Funds	10/13/2021 1:43:46 PM	Y
Brian Duggan	Fund/Department	063-General Services Funds	10/13/2021 1:55:30 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	10/20/2021 8:42:17 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	10/20/2021 8:45:18 AM	Y
Sara Weal	FACS	All Depts-All Funds	10/20/2021 3:43:54 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	10/21/2021 7:48:34 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	10/21/2021 10:13:29 AM	Y

Budget Revision Requests

Document Number: BJE - 0007976 Agenda Item: Agenda Date: 11/2/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: CEO/CSD Emergency Rental Assistance Program

Budget Action: Increase appropriations of \$6,545,600 in CEO COVID-19 General Assistance Fund for Other Financing Uses funded by release of Committed Disaster Recovery fund balance. Increase appropriations of \$6,545,600 in Community Services Affordable Housing Fund for Services and Supplies funded by an operating transfer from the COVID-19 General Assistance Fund.

Justification: This budget revision appropriates in the current fiscal year unused ERAP1 funds from FY 2020-21.

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		70 - Other Financing Uses	0.00	6,545,600.00
0002 - COVID-19 General Assistance	012 - County Executive Office		93 - Changes to Committed	6,545,600.00	0.00
Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:				<u>6,545,600.00</u>	<u>6,545,600.00</u>
0065 - Affordable Housing	057 - Community Services		40 - Other Financing Sources	6,545,600.00	0.00
0065 - Affordable Housing	057 - Community Services		55 - Services and Supplies	0.00	6,545,600.00
Fund: 0065 - Affordable Housing, Department: 057 - Community Services Total:				<u>6,545,600.00</u>	<u>6,545,600.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	10/8/2021 1:26:57 PM	Y
Steven Fung	Fund/Department	057-Housing/Community Development Funds	10/11/2021 11:43:01 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	10/11/2021 2:06:14 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	10/11/2021 2:10:01 PM	Y
Sara Weal	FACS	All Depts-All Funds	10/11/2021 4:27:38 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	10/11/2021 4:56:38 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	10/12/2021 11:38:11 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	10/14/2021 3:30:41 PM	Y

Budget Revision Requests

Document Number: BJE - 0007978 Agenda Item: Agenda Date: 11/2/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Transfer Environmental Health Fund Balance to Special Revenue Fund.

Budget Action: Establish appropriations of \$25,280 in the Public Health General Fund for Other Financing Uses funded by a release of Restricted Purpose of Fund Balance.
 Establish appropriations of \$25,280 in the Public Health Environmental Health Services Fund to increase Restricted Health Care Programs Fund Balance funded by an operating transfer from the General Fund.

Justification: This budget revision is necessary to transfer the Environmental Health Services restricted fund balances from the General Fund to its Special Revenue Fund. In accordance with FY 2020-21 Budget Development Policy 1.e) approved by the Board of Supervisors on December 10, 2019, the Environmental Health Services (EHS) programs were moved out of the General Fund and into its own Special Revenue Fund (Fund 0051) as of 7/1/2020. The restricted fund balance in the program was generated by fees. This \$25,280 is the last amount that needs to be transferred.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	041 - Public Health		70 - Other Financing Uses	0.00	25,280.00
0001 - General	041 - Public Health		92 - Changes to Restricted	25,280.00	0.00
Fund: 0001 - General, Department: 041 - Public Health Total:				<u>25,280.00</u>	<u>25,280.00</u>
0051 - Environmental Health Services	041 - Public Health		40 - Other Financing Sources	25,280.00	0.00
0051 - Environmental Health Services	041 - Public Health		92 - Changes to Restricted	0.00	25,280.00
Fund: 0051 - Environmental Health Services, Department: 041 - Public Health Total:				<u>25,280.00</u>	<u>25,280.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Suzanne Jacobson	Fund/Department	041-Public Health Funds	10/12/2021 3:24:00 PM	Y
Stacy Covarrubias	Fund/Department	041-Public Health Funds	10/12/2021 4:28:27 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	10/18/2021 1:11:05 PM	Y
Sara Weal	FACS	All Depts-All Funds	10/19/2021 9:53:53 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	10/19/2021 4:09:07 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	10/21/2021 10:08:27 AM	Y

7/1/2021

11-2-21

Beginning Balance	Detail of Board Approved Changes:	\$ 5,358,881.44	Status
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	GS, EV Charging Stations		
FY 2021-22 Board Adjustments	(FY20-FY21) Carryover	\$ (237,627.00)	
	Montecito Trails Access	\$ (100,000.00)	
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6/30/2022 Adjusted Budget			
Ending Balance		<u>\$ 5,021,254.44</u>	