



**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

Submitted on:
(COB Stamp)

Department Name: Auditor-Controller
Department No.: 061
Agenda Date: August 19, 2025
Placement: Administrative Agenda
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: 4/5

TO: Board of Supervisors
FROM: Department Director(s): Betsy M. Schaffer, CPA, CPFO, Auditor-Controller
Contact: Juan Izquierdo, CPA, Division Chief, FACS
SUBJECT: **Authorization for Year End Transfers and Revisions of Appropriations**

County Counsel Concurrence

As to form: N/A

Other Concurrence:

As to form: No

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors:

- a) Approve budget revisions and transfers necessary to close the County's accounting records for County funds for the fiscal year ended June 30, 2025 (Fiscal Year 24-25) which require a majority approval vote (3/5) from the Board of Supervisors.
- b) Approve budget revisions and transfers necessary to close the County's accounting records for County funds for the fiscal year ended June 30, 2025 (Fiscal Year 24-25) which require 4/5 approval vote from the Board of Supervisors.
- c) 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 3rd, 2025, 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, 2025; pending approval by your Board at the July 1st, July 15th, and August 19th meetings.

Background:

The year-end closing process is accomplished during the period from June 30th to July 10th. 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.

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- Board of Supervisor 3/5 Approval Required

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

Contact Information:

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