

Attachment A:
Fiscal Year End 23-34
Budget Revision Requests
4/5 Approval

Budget Revision Requests 7/16/24

Revision No.: 0009521
Departments: District Attorney
Title: DA - Recognize State Asset Forfeiture funds and place in Fund Balance
Budget Action: Increase appropriations of \$6,000 in District Attorney General Fund to increase Restricted DA Asset Forfeiture-State fund balance funded by unanticipated Forfeitures and Penalties.

Revision No.: 0009741
Departments: Sheriff
Title: Place unused Trial Court Security Funds into Fund Balance
Budget Action: Increase appropriations of \$911,000 in Sheriff General Fund to increase Restricted Sheriff Categorical Grants fund balance funded by unanticipated revenue from Intergovernmental Revenue State.

Revision No.: 0009772
Departments: Sheriff
Title: Move CalMMET Grant Balance to Residual Fund Balance
Budget Action: Establish appropriations of \$18,200 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.: 0009773
Departments: Sheriff
Title: Move SAFE Grant Balance to Residual Fund Balance
Budget Action: Establish appropriations of \$47,000 in Sheriff's General Fund to increase Restricted Sheriff Categorical Grants Fund Balance funded by a decrease in appropriations for Salaries and Employee Benefits.

Revision No.: 0009821
Departments: Social Services
Title: Establish Appropriations for Unfunded FRC Grant Administration Costs
Budget Action: Increase appropriations of \$10,800 in Social Services Department, Social Services Fund for Other Financing Uses funded by a release of Committed Purpose of Fund balance. Increase appropriations of \$10,800 in Social Services Department, WIOA-WDB Fund for Services and Supplies funded by an operating transfer from the Social Services Fund.

Revision No.: 0009822
Departments: General Services, Sheriff
Title: Sheriff Transfer Appropriations Between Object Levels
Budget Action: Transfer Appropriations of \$300,000 in Sheriff General Fund from Salaries and Benefits (\$124,000) and Other Charges (\$176,000) to Other Financing Uses for an Operating Transfer to the Vehicle Op/Maintenance Fund. Increase Appropriations of \$300,000 in General Services Vehicle Op/Maintenance Fund for Capital Assets funded by an Operating Transfer from the General Fund.

Revision No.: 0009849
Departments: Debt Service
Title: Municipal Finance Fund: FY 23/24 Residual Fund Balance

Budget Revision Requests 7/16/24

Budget Action: Increase appropriations of \$25,000 in Debt Service Municipal Finance Debt Service Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenues from Unrealized Gain/Loss Investments.

Revision No.: 0009850
Departments: Planning & Development
Title: Planning & Development Coastal Resource Enhancement: FY 2023-24 Residual Fund Balance
Budget Action: Increase appropriations of \$180,000 in P&D Coastal Resource Enhancement Fund to increase Restricted Purpose of Fund balance funded by a decrease of appropriations for Other Charges (\$55,000) and a decrease of appropriations for Increase to Restricted Hollister Ranch Public Access Fund balance (\$125,000).

Revision No.: 0009855
Departments: Public Works
Title: Public Works Roads: FY 23-24 Residual Fund Balance
Budget Action: Establish appropriations of \$39,000 in the Public Works CSA Funds 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.: 0009857
Departments: Sheriff
Title: Release OWMH Fund Balance
Budget Action: Increase Appropriations of \$14,000 in Sheriff General Fund for Services and Supplies funded by release of Restricted Sheriff Categorical Grants fund balance.

Revision No.: 0009860
Departments: Sheriff
Title: Release ELC Fund Balance
Budget Action: Increase appropriations of \$67,000 in Sheriff General Fund for Salaries and Benefits (\$48,000) and Services and Supplies (\$19,000) funded by release of Restricted Sheriff Categorical Grants Fund Balance.

Revision No.: 0009861
Departments: Public Works
Title: Public Works: FY FY23-24 Residual Fund Balance - 1510 & 1512
Budget Action: Establish appropriations of \$166,000 in the Public Works Roads/AB 1600 Fees Funds 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.: 0009862
Departments: Sheriff
Title: Release CalAIM Path 3 Fund Balance

Budget Revision Requests 7/16/24

Budget Action: Increase Appropriations of \$21,000 in Sheriff General Fund for Services and Supplies funded by a release of Restricted Sheriff Categorical Grants fund balance.

Revision No.: 0009863
Departments: Sheriff
Title: Release Asset Forfeiture Fund Balance
Budget Action: Increase Appropriations of \$9,500 in Sheriff General Fund for Services and Supplies funded by a release of Restricted Sheriff Asset Forfeiture-State fund balance.

Revision No.: 0009865
Departments: Sheriff
Title: Establish Fund Balance for GFC-Funded CAD Project
Budget Action: Decrease Appropriations of \$249,600 in Sheriff's Office General Fund for unspent project proceeds at year end and establish fund balance carryover.

Revision No.: 0009866
Departments: Sheriff
Title: Release Civil Fund 1518 Fund Balance
Budget Action: Increase Appropriations of \$53,000 in Sheriff's Office General Fund for Services and Supplies funded by release of Restricted Civil Funds GC 26731 & 26746 fund balance.

Revision No.: 0009867
Departments: Planning & Development
Title: Planning & Development: FY 2023-24 Fisheries Enhancement Contingency Residual Fund Balance
Budget Action: Establish appropriations of \$10,000 in the Planning and Development Fisheries Enhancement 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.

Revision No.: 0009868
Departments: Planning & Development
Title: Planning & Development: FY 2023-24 Fishermen Contingency Residual Fund Balance
Budget Action: Establish appropriations of \$9,000 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

Revision No.: 0009870
Departments: Community Services
Title: 057: FY 23/24 Residual Fund Balance

Budget Revision Requests 7/16/24

Budget Action: Establish appropriations of \$15,000 in the Community Services Department CSA 4 (Fund 2130) 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.: 0009872
Departments: Community Services
Title: 057: FY 23/24 Residual Fund Balance
Budget Action: Establish appropriations of \$100,000 in the Community Services Department CSA 5 (Fund 2140) 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.: 0009873
Departments: Community Services
Title: 057: FY 23/24 Residual Fund Balance
Budget Action: Establish appropriations of \$2,375,000 in the Community Services Department Capital Projects (Fund 0031) 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.

Revision No.: 0009874
Departments: Sheriff
Title: Release MAT Grant Fund Balance
Budget Action: Increase Appropriations of \$9,400 in Sheriff's General Fund for Services and Supplies funded by a release of Restricted Sheriff Categorical Grants fund balance.

Revision No.: 0009875
Departments: Public Works
Title: Public Works Roads: FY 23-24 Residual Fund Balance
Budget Action: Establish appropriations of \$227,300 in the Public Works Roads-Alternative Transport 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.: 0009878
Departments: Sheriff
Title: Release CalAIM Path 2 Fund Balance
Budget Action: Increase Appropriations of \$31,500 in Sheriff's General Fund for Salaries and Benefits funded by a release of Restricted Sheriff Categorical Grants fund balance.

Revision No.: 0009879
Departments: Public Works
Title: Increase Appropriations in the Public Works Fund 1930
Budget Action: Increase appropriations of \$1,786,000 in the Public Works Resource Recovery and Waste Management Fund for Services and Supplies funded by the release of Retained Earnings.

Budget Revision Requests 7/16/24

Revision No.: 0009881
Departments: County Executive Office, General County Programs, Sheriff
Title: Appropriate ARPA funding for COVID-19 Direct Response Costs
Budget Action: Incr approps of \$380,061 in Sheriff's Office General Fund for Salaries & Benefits funded by an op transfer from the COVID-19 Gen Assistance Fund. Incr approps of \$728,874 in CEO COVID-19 Gen Assistance Fund for Other Financing Uses funded by unanticipated revenue from Fed Aid for Disaster. Incr approps of \$348,813 in Gen Co Progs Gen Fund to incr Restricted Public Safety Prop 172 fund balance funded by an op transfer from the COVID-19 Gen Assistance Fund.

Revision No.: 0009882
Departments: Agricultural Commissioner/W&M
Title: Agricultural Commissioner Weights and Measures Department FY 23/24 Residual Fund Balance
Budget Action: Establish appropriations of \$14,000 in the Agricultural Commissioner Weights and Measures Department, SB Oak Restoration 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.: 0009883
Departments: Public Works
Title: Establish/Increase Appropriation for CSA Contractual Services and Contribution to Other Governments
Budget Action: Increase appropriations of \$63,800 in Public Works CSA 3 Fund for Services & Supplies (\$48,800) and Other Charges (\$15,000) funded by release of Restricted Purpose of Fund Balance.

Revision No.: 0009893
Departments: County Counsel
Title: Establish Appropriations in Committed Fund Balance for Cubicle Project
Budget Action: Establish appropriations of \$180,000 in the County Counsel General Fund to increase Committed Purpose of Fund Balance funded by a decrease to existing appropriation for Services and Supplies.

Revision No.: 0009894
Departments: Public Works
Title: FYE 23/24 Residual Fund Balance - Public Works Insurance Proceeds Fund 1933
Budget Action: Establish appropriations of \$800,000 in the Public Works Insurance Proceeds Fund 1933 to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0009899
Departments: Community Services, General County Programs
Title: CSD Parks Rec Master Plan Reimbursement
Budget Action: Increase appropriations of \$350,000 in Community Services General Fund for Services and Supplies, funded by an Intrafund Expenditure Transfer (-) from General County Programs General Fund. Increase appropriations of \$350,000 in General County Programs General Fund for Intrafund Expenditure Transfers (+) funded by release of Committed Emerging Issues fund balance.

Revision No.: 0009900
Departments: Community Services
Title: CSD - Providence Landing CFD: FY 23/24 Residual Fund Balance

Budget Revision Requests
7/16/24

Budget Action: Establish appropriations of \$250,000 in the CSD Orcutt CFD 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.: 0009901
Departments: District Attorney
Title: Increase Rev. and Assoc. Expenditures for Unanticipated Fund Balance Draw for Victim Emergency Exp.
Budget Action: Increase appropriations of \$11,300 in District Attorney General Fund for Services & Supplies funded by release of Restricted DA Victim Emergency Fund Balance.

Budget Revision Requests

Document Number: BJE - 0009521 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

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

Budget Action: Increase appropriations of \$6,000 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 \$6,000 in State asset forfeiture revenue and place in fund balance.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	021 - District Attorney		15 - Fines, Forfeitures, and Penalties	6,000.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	6,000.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>6,000.00</u>	<u>6,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/3/2024 11:14:44 AM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	7/3/2024 12:08:05 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/3/2024 12:57:41 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/3/2024 1:17:49 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 2:07:39 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 2:29:34 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 2:34:13 PM	Y

Budget Revision Requests

Document Number: BJE - 0009741 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Place unused Trial Court Security Funds into Fund Balance

Budget Action: Increase appropriations of \$911,000 in Sheriff General Fund to increase Restricted Sheriff Categorical Grants fund balance funded by unanticipated revenue from Intergovernmental Revenue State.

Justification: Place excess Santa Barbara County Court Security revenue in fund balance for future use. Per Government code 30029.05(b) funds allocated to the Trial Court Security Subaccount from the Local Revenue Fund 2011 shall be allocated by the Controller on the 27th of each month to the Trial Court Security Subaccount within each county's or city and county's County Local Revenue Fund 2011. The moneys allocated pursuant to this subdivision shall be used solely to provide security to the trial courts and shall not be used to pay for general county administrative expenses, including, but not limited to, the costs of administering the account.

In FY 2022-23 the department received unanticipated revenue in the amount of \$600K for the Trial Court Security program. In FY 2023-24, the department received an additional \$311K in unanticipated revenue. Due to the restriction on the use of these funds the unanticipated revenue of \$911K is being placed in fund balance for future programmatic needs.

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	911,000.00	0.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	911,000.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>911,000.00</u>	<u>911,000.00</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	7/2/2024 9:59:04 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/2/2024 1:57:56 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/2/2024 2:34:19 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 2:18:16 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 2:58:48 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 3:06:58 PM	Y

Budget Revision Requests

Document Number: BJE - 0009772 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Move CalMMET Grant Balance to Residual Fund Balance

Budget Action: Establish appropriations of \$18,200 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 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		50 - Salaries and Employee Benefits	0.00	(18,200.00)
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	18,200.00
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>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	7/1/2024 4:44:34 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/2/2024 8:39:28 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/2/2024 9:48:06 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/2/2024 11:18:30 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 11:44:01 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 12:01:56 PM	Y

Budget Revision Requests

Document Number: BJE - 0009773 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Move SAFE Grant Balance to Residual Fund Balance

Budget Action: Establish appropriations of \$47,000 in Sheriff's General Fund to increase Restricted Sheriff Categorical Grants Fund Balance funded by a decrease in appropriations for Salaries and Employee Benefits.

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		50 - Salaries and Employee Benefits	0.00	(47,000.00)
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	47,000.00
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>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	6/26/2024 11:26:02 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	6/26/2024 11:39:13 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/26/2024 11:48:18 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2024 1:54:15 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/26/2024 4:35:56 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/26/2024 5:11:44 PM	Y

Budget Revision Requests

Document Number: BJE - 0009821 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Establish Appropriations for Unfunded FRC Grant Administration Costs

Budget Action: Increase appropriations of \$10,800 in Social Services Department, Social Services Fund for Other Financing Uses funded by a release of Committed Purpose of Fund balance. Increase appropriations of \$10,800 in Social Services Department, WIOA-WDB Fund for Services and Supplies funded by an operating transfer from the Social Services Fund.

Justification: This budget revision establishes appropriations for the administrative (indirect) costs associated with the Farmworker Resource Center (FRC) that were not fully funded under the grant awarded by the California Department of Community Services and Development in 2023. Grant funds available for administrative activities were limited to 15 percent of the total grant budget. Administrative costs in excess of this cap total approximately \$10,800 and will be funded by the department's committed fund balance. As such, there is no impact to the General Fund.

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		70 - Other Financing Uses	0.00	10,800.00
0055 - Social Services	044 - Social Services		93 - Changes to Committed	10,800.00	0.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>10,800.00</u>	<u>10,800.00</u>
0058 - WIOA-WDB	044 - Social Services		40 - Other Financing Sources	10,800.00	0.00
0058 - WIOA-WDB	044 - Social Services		55 - Services and Supplies	0.00	10,800.00
Fund: 0058 - WIOA-WDB, Department: 044 - Social Services Total:				<u>10,800.00</u>	<u>10,800.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dylan Tekautz	Fund/Department	044-Social Services Funds	6/25/2024 1:46:03 PM	Y
Anacleto Quinoveva	Fund/Department	044-Social Services Funds	6/26/2024 11:17:57 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	6/26/2024 4:32:27 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/27/2024 11:14:36 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/27/2024 1:44:13 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2024 2:04:04 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	6/28/2024 3:09:59 PM	Y

Budget Revision Requests

Document Number: BJE - 0009822 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Sheriff Transfer Appropriations Between Object Levels

Budget Action: Transfer Appropriations of \$300,000 in Sheriff General Fund from Salaries and Benefits (\$124,000) and Other Charges (\$176,000) to Other Financing Uses for an Operating Transfer to the Vehicle Op/Maintenance Fund. Increase Appropriations of \$300,000 in General Services Vehicle Op/Maintenance Fund for Capital Assets funded by an Operating Transfer from the General Fund.

Justification: Transfer appropriation to reflect increased true ups in General Services Fleet funded by Other Charges and Salaries and Benefits. Part of this transfer reallocates unanticipated State Criminal Alien Assistance Program funds from Custody overtime to Custody transportation to fund Inmate Transfer Vans.

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	(124,000.00)
0001 - General	032 - Sheriff		60 - Other Charges	0.00	(176,000.00)
0001 - General	032 - Sheriff		70 - Other Financing Uses	0.00	300,000.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>0.00</u>	<u>0.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	300,000.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	300,000.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General 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>
Shanna Dawson	CEO Analyst	All Depts-All Funds	6/28/2024 8:01:28 AM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/28/2024 2:17:19 PM	Y
Melissa Wiseman	Fund/Department	063-General Services Funds	6/28/2024 2:35:49 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	6/28/2024 2:57:57 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/1/2024 9:05:24 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 4:01:22 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 11:43:01 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 12:01:04 PM	Y

Budget Revision Requests

Document Number: BJE - 0009849 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Municipal Finance Fund: FY 23/24 Residual Fund Balance

Budget Action: Increase appropriations of \$25,000 in Debt Service Municipal Finance Debt Service Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenues from Unrealized Gain/Loss Investments.

Justification: This budget revision increases Restricted fund balance funded by a increase in Use of Money and Property due to actualizing a positive fair market value (unrealized gain) for Certificate of Participation (COP) reserves held by trustee.

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	25,000.00	0.00
0036 - Municipal Finance Debt Svc	992 - Debt Service		92 - Changes to Restricted	0.00	25,000.00
Fund: 0036 - Municipal Finance Debt Svc, Department: 992 - Debt Service 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>
Le Anne Hagerty		065-Treasurer-Tax Collector-Public	7/2/2024 12:05:15 PM	Y
Kimberly Tesoro	Fund/Department	065-Debt Service Funds	7/2/2024 1:06:09 PM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/2/2024 2:24:11 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/2/2024 2:48:26 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/2/2024 3:49:16 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 4:33:25 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 8:08:08 AM	Y

Budget Revision Requests

Document Number: BJE - 0009850 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Coastal Resource Enhancement: FY 2023-24 Residual Fund Balance

Budget Action: Increase appropriations of \$180,000 in P&D Coastal Resource Enhancement Fund to increase Restricted Purpose of Fund balance funded by a decrease of appropriations for Other Charges (\$55,000) and a decrease of appropriations for Increase to Restricted Hollister Ranch Public Access Fund balance (\$125,000).

Justification: Hollister Ranch Restricted fund balance requirement previously met and no further reserve is required. 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 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>
0063 - Coast Resource Enhancement	053 - Planning & Development		60 - Other Charges	0.00	(55,000.00)
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	55,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development 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>
David Mitchell	Fund/Department	053-Planning & Development Funds	7/3/2024 12:00:14 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/3/2024 1:12:33 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/3/2024 1:15:12 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 2:12:51 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 3:00:12 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 3:08:13 PM	Y

Budget Revision Requests

Document Number: BJE - 0009855 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Roads: FY 23-24 Residual Fund Balance

Budget Action: Establish appropriations of \$39,000 in the Public Works CSA Funds 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 to be committed or restricted for financial reporting purposes, except 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 revenues and unspent proceeds for capital projects due to the storm events.

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	22,000.00	0.00
2170 - CSA 11 Carp Valley/Summerland	054 - Public Works		92 - Changes to Restricted	0.00	22,000.00
Fund: 2170 - CSA 11 Carp Valley/Summerland, Department: 054 - Public Works Total:				<u>22,000.00</u>	<u>22,000.00</u>
2242 - CSA 41 Rancho SantaRita-Rd Mtc	054 - Public Works		90 - Changes to Residual Fund Balance	17,000.00	0.00
2242 - CSA 41 Rancho SantaRita-Rd Mtc	054 - Public Works		92 - Changes to Restricted	0.00	17,000.00
Fund: 2242 - CSA 41 Rancho SantaRita-Rd Mtc, Department: 054 - Public Works Total:				<u>17,000.00</u>	<u>17,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ivan Lazaro		054-Public Works	7/2/2024 9:10:03 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/2/2024 9:35:03 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/2/2024 4:06:56 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/3/2024 9:37:08 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 9:59:49 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 1:27:52 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 2:04:00 PM	Y

Budget Revision Requests

Document Number: BJE - 0009857 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release OWMH Fund Balance

Budget Action: Increase Appropriations of \$14,000 in Sheriff General Fund for Services and Supplies funded by release of Restricted Sheriff Categorical Grants fund balance.

Justification: The Officer Wellness and Mental Health Grant Program, established in the 2022 Budget Act (Assembly Bill 178, Chapter 45, Statutes of 2022), provides \$50 million for city and county law enforcement agencies for the purpose of improving officer wellness and expanding mental health sources. The Sheriff's Office was provided an award of \$348,233.00. Since the grant spans multiple years and is limited to specific uses, the full amount remaining was placed into fund balance last fiscal year. This budget revision is to draw down the current year's expenditures from that 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		55 - Services and Supplies	0.00	14,000.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	14,000.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>14,000.00</u>	<u>14,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	6/26/2024 12:58:44 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	6/26/2024 1:01:39 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/26/2024 1:06:44 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/26/2024 1:56:09 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/26/2024 10:37:48 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	6/28/2024 3:22:11 PM	Y

Budget Revision Requests

Document Number: BJE - 0009860 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release ELC Fund Balance

Budget Action: Increase appropriations of \$67,000 in Sheriff General Fund for Salaries and Benefits (\$48,000) and Services and Supplies (\$19,000) funded by release of Restricted Sheriff Categorical Grants Fund Balance.

Justification: Through the California Department of Public Health (CDPH), the Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC) awarded the Sheriff's Office \$268,500 in funding to provide resources to confinement facilities for the detection and mitigation of COVID-19. The grant agency advanced 25% (\$67,120) of the award in FY22/23 which was kept in a Restricted Fund Balance. This budget revision is to draw down the amount expended in FY23/24.

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	48,000.00
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	19,000.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	67,000.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>67,000.00</u>	<u>67,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	6/26/2024 3:35:02 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	6/26/2024 3:48:23 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/27/2024 11:17:14 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/27/2024 11:21:05 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2024 11:41:03 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	6/28/2024 3:23:51 PM	Y

Budget Revision Requests

Document Number: BJE - 0009861 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works: FY FY23-24 Residual Fund Balance - 1510 & 1512

Budget Action: Establish appropriations of \$166,000 in the Public Works Roads/AB 1600 Fees Funds 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 to be committed or restricted for financial reporting purposes, except 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 higher interest income and mitigation reimbursement 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>
1510 - Roads/AB 1600 Fees-Orcutt	054 - Public Works		90 - Changes to Residual Fund Balance	122,000.00	0.00
1510 - Roads/AB 1600 Fees-Orcutt	054 - Public Works		92 - Changes to Restricted	0.00	122,000.00
Fund: 1510 - Roads/AB 1600 Fees-Orcutt, Department: 054 - Public Works Total:				<u>122,000.00</u>	<u>122,000.00</u>
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		90 - Changes to Residual Fund Balance	44,000.00	0.00
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		92 - Changes to Restricted	0.00	44,000.00
Fund: 1512 - Roads/AB 1600 Fees-Countywide, Department: 054 - Public Works Total:				<u>44,000.00</u>	<u>44,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ivan Lazaro		054-Public Works	6/27/2024 7:29:22 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	6/27/2024 11:12:13 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	6/28/2024 10:25:27 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/1/2024 4:33:30 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 4:44:16 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 9:48:08 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 9:55:15 AM	Y

Budget Revision Requests

Document Number: BJE - 0009862 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release CalAIM Path 3 Fund Balance

Budget Action: Increase Appropriations of \$21,000 in Sheriff General Fund for Services and Supplies funded by a release of Restricted Sheriff Categorical Grants fund balance.

Justification: The California Advancing and Innovating Medi-Cal (CalAIM) is a multi-year initiative led by the CA Dept of Health Care Services (DHCS) that aims to improve access to, and quality of health care for justice-involved populations. Effective January 1, 2023, CalAIM requires all Counties to implement a Pre-Release Medi-Cal Application Process to ensure all eligible inmates released from County Correctional Facilities receive timely access to Medi-Cal services. On July 30, 2023, the Sheriff's Office applied for the Providing Access and Transforming Health (PATH) Justice-Involved Round 3 Grant and on August 15, 2023 was awarded \$5,000,000. An ACH-Deposit was received on November 7, 2023, for an advanced 10% initial award of \$500,000 that was placed into fund balance. This budget revision is to draw down the funds expended in FY2324.

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	21,000.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	21,000.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>21,000.00</u>	<u>21,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	6/26/2024 4:43:25 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	6/27/2024 7:49:08 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/27/2024 11:20:37 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/27/2024 1:58:15 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/27/2024 2:07:02 PM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	6/28/2024 3:19:35 PM	Y

Budget Revision Requests

Document Number: BJE - 0009863 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release Asset Forfeiture Fund Balance

Budget Action: Increase Appropriations of \$9,500 in Sheriff General Fund for Services and Supplies funded by a release of Restricted Sheriff Asset Forfeiture-State fund balance.

Justification: Santa Barbara County Sheriff's Department launched Project Opioid in May 2022 as a regional overdose initiative aimed at promoting high level advocacy in an effort to transform and save the greatest number of lives in the communities of Santa Barbara County. As part of this initiative, the department co-hosted a summit on October 24, 2023, for family members who have lost loved ones to fentanyl. This budget revision releases the funds to cover the expenses of the venue rental fees for that summit.

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	9,500.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	9,500.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>9,500.00</u>	<u>9,500.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	6/27/2024 1:36:28 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/2/2024 2:05:30 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/2/2024 2:40:14 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 8:04:04 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 1:26:59 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 2:34:56 PM	Y

Budget Revision Requests

Document Number: BJE - 0009865 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Establish Fund Balance for GFC-Funded CAD Project

Budget Action: Decrease Appropriations of \$249,600 in Sheriff's Office General Fund for unspent project proceeds at year end and establish fund balance carryover.

Justification: The Sheriff's Office began utilizing CAD (Computer Aided Dispatch) software after approval from the Board of Supervisors in 2006. Since the purchase of the software, we have included the CAD annual maintenance fees in our budget as well as added in the CAD-to-CAD software that allows for the transfer of specific incident information between two or more CAD systems. Every year, this contract is taken back to the Board of Supervisors for approval of amendments to the contract. Due to the number of amendments, it is now required to start a new contract. With this requirement, we have had delays in negotiation with the vendor as well as working with County Counsel to make sure all aspects are in alignment with County requirements so payment for the contract has been delayed to FY24/25. As such, the unspent General Fund allocation will be moved into a Committed Fund Balance, to be drawn in FY24/25.

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	(249,600.00)
0001 - General	032 - Sheriff		93 - Changes to Committed	0.00	249,600.00
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>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	7/3/2024 2:12:31 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/3/2024 2:24:46 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/3/2024 2:29:30 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 2:33:52 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 3:00:39 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 3:08:25 PM	Y

Budget Revision Requests

Document Number: BJE - 0009866 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release Civil Fund 1518 Fund Balance

Budget Action: Increase Appropriations of \$53,000 in Sheriff's Office General Fund for Services and Supplies funded by release of Restricted Civil Funds GC 26731 & 26746 fund balance.

Justification: Fund1518 is governed by GC26746 which states (a) In addition to any other fees required by law, a processing fee of twelve dollars (\$12) shall be assessed for each disbursement of money collected under a writ of attachment, execution, possession, or sale, but excluding any action by the local child support agency for the establishment or enforcement of a child support obligation. The fee shall be collected from the judgment debtor in addition to, and in the same manner as, the moneys collected under the writ. All proceeds of this fee shall be deposited in a special fund in the county treasury. A separate accounting of funds deposited shall be maintained for each depositor, and funds deposited shall be for the exclusive use of the depositor. (b) The special fund shall be expended to supplement the county's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations, including data systems and consultant services.

(c) A processing fee shall not be charged pursuant to this section if the only disbursement is the return of the judgment creditor's deposit for costs.

This Budget Revision releases 1518 Fund Balance to offset Civil NFI caused by increased expenditures related to Enterprise lease of vehicles and fuel costs.

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	53,000.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	53,000.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>53,000.00</u>	<u>53,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Shanna Dawson	CEO Analyst	All Depts-All Funds	6/28/2024 8:02:33 AM	Y
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	6/28/2024 2:26:04 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/28/2024 2:29:06 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 1:47:06 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 10:52:14 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 12:00:24 PM	Y

Budget Revision Requests

Document Number: BJE - 0009867 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2023-24 Fisheries Enhancement Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$10,000 in the Planning and Development Fisheries Enhancement 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>
0061 - Fisheries Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	10,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	10,000.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development 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>
David Mitchell	Fund/Department	053-Planning & Development Funds	6/27/2024 5:34:18 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	6/27/2024 5:38:04 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/28/2024 3:38:27 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 7:57:28 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 10:53:48 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 12:01:20 PM	Y

Budget Revision Requests

Document Number: BJE - 0009868 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2023-24 Fishermen Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$9,000 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	9,000.00	0.00
0062 - Local Fishermen Contingency	053 - Planning & Development		92 - Changes to Restricted	0.00	9,000.00
Fund: 0062 - Local Fishermen Contingency, Department: 053 - Planning & Development Total:				<u>9,000.00</u>	<u>9,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
David Mitchell	Fund/Department	053-Planning & Development Funds	6/27/2024 5:38:05 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	6/27/2024 5:40:57 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/28/2024 4:48:46 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 8:02:44 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 9:48:29 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 9:54:52 AM	Y

Budget Revision Requests

Document Number: BJE - 0009870 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: 057: FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$15,000 in the Community Services Department CSA 4 (Fund 2130) 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 commit any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to higher than anticipated revenues from taxes 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>
2130 - CSA 4	057 - Community Services		90 - Changes to Residual Fund Balance	15,000.00	0.00
2130 - CSA 4	057 - Community Services		92 - Changes to Restricted	0.00	15,000.00
Fund: 2130 - CSA 4, Department: 057 - Community Services Total:				<u>15,000.00</u>	<u>15,000.00</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	6/28/2024 2:16:31 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/28/2024 2:44:48 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/28/2024 5:08:14 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 8:04:53 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 11:17:03 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 12:02:31 PM	Y

Budget Revision Requests

Document Number: BJE - 0009872 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: 057: FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$100,000 in the Community Services Department CSA 5 (Fund 2140) 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 commit any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to higher than anticipated revenues from taxes 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>
2140 - CSA 5	057 - Community Services		90 - Changes to Residual Fund Balance	100,000.00	0.00
2140 - CSA 5	057 - Community Services		92 - Changes to Restricted	0.00	100,000.00
Fund: 2140 - CSA 5, 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>
Sherman Hansen II	Fund/Department	057-Parks Funds	6/28/2024 9:07:41 AM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	6/28/2024 2:18:32 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/1/2024 11:31:47 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/1/2024 1:23:00 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 1:49:23 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 11:42:43 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 12:02:09 PM	Y

Budget Revision Requests

Document Number: BJE - 0009873 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: 057: FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$2,375,000 in the Community Services Department Capital Projects (Fund 0031) 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 commit any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to higher than anticipated revenues from interest income, insurance settlements and timing on capital project completions.

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	2,375,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	0.00	2,375,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				<u>2,375,000.00</u>	<u>2,375,000.00</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	7/1/2024 1:53:03 PM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	7/2/2024 8:20:17 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/2/2024 8:32:29 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/2/2024 9:45:28 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 7:53:27 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 1:35:11 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 2:35:10 PM	Y

Budget Revision Requests

Document Number: BJE - 0009874 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release MAT Grant Fund Balance

Budget Action: Increase Appropriations of \$9,400 in Sheriff's General Fund for Services and Supplies funded by a release of Restricted Sheriff Categorical Grants fund balance.

Justification: The Sheriff's Office has received two iterations of a grant from the Department of Healthcare Services (DHCS) for Medication Assisted Treatment (MAT), one in FY18-19 for \$160,000 and one in FY21-22 for \$70,000. These grant funds are directed towards Expanding MAT in County Criminal Justice Settings. The Sheriff's Office has used this funding to support costs associated with required program meetings, training for staff, and resource material for inmates suffering from opioid use disorder as well as to fund a contracted MAT Coordinator for the jail. Since the funds have limited use, both remaining balances have been put into fund balance for use as needed. This budget revision is to draw down the funds from both grants to cover expenses this fiscal year for books and materials for inmates in the MAT program as well as lockboxes in both jails for storage of Narcan, a life-saving drug intended for opioid overdoses.

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	9,400.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	9,400.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>9,400.00</u>	<u>9,400.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	6/28/2024 10:44:01 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	6/28/2024 10:48:42 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/28/2024 2:18:47 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 2:25:06 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 11:09:34 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 12:00:37 PM	Y

Budget Revision Requests

Document Number: BJE - 0009875 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Roads: FY 23-24 Residual Fund Balance

Budget Action: Establish appropriations of \$227,300 in the Public Works Roads-Alternative Transport 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 to be committed or restricted for financial reporting purposes, except 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 revenues and a shift of activities to other projects instead of Program 8825 (Bike and Ped).

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	227,300.00	0.00
0019 - Roads-Alternative Transport	054 - Public Works		92 - Changes to Restricted	0.00	227,300.00
Fund: 0019 - Roads-Alternative Transport, Department: 054 - Public Works Total:				<u>227,300.00</u>	<u>227,300.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ivan Lazaro		054-Public Works	6/28/2024 12:01:16 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	6/28/2024 1:24:48 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	6/28/2024 2:27:53 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/28/2024 4:33:15 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 8:01:12 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 2:15:30 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 4:24:59 PM	Y

Budget Revision Requests

Document Number: BJE - 0009878 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release CalAIM Path 2 Fund Balance

Budget Action: Increase Appropriations of \$31,500 in Sheriff's General Fund for Salaries and Benefits funded by a release of Restricted Sheriff Categorical Grants fund balance.

Justification: The California Advancing and Innovating Medi-Cal (CalAIM) is a multi-year initiative led by the CA Dept of Health Care Services (DHCS) that aims to improve access to, and quality of health care for justice-involved populations. Effective January 1, 2023, CalAIM requires all Counties to implement a Pre-Release Medi-Cal Application Process to ensure all eligible inmates released from County Correctional Facilities receive timely access to Medi-Cal services. On March 9, 2023, the Sheriff's Office, in partnership with the Dept of Social Services, applied for the Providing Access and Transforming Health (PATH) Justice-Involved Grant and on April 24, 2023 was awarded \$576,872.38 with a period of performance from July 2023 through December 2024. An ACH-Deposit was received on June 27, 2023, for an advanced 80% initial award of \$461,497.90. The full amount was moved to fund balance for later use. This budget revision is to release funds to cover current fiscal year expenses for an extra help position under this grant.

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	31,500.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	31,500.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>31,500.00</u>	<u>31,500.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Dannielle Montelongo	Fund/Department	032-Sheriff Funds	7/2/2024 2:00:25 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/2/2024 2:03:29 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/2/2024 2:36:45 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 7:49:05 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 1:35:33 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 2:35:28 PM	Y

Budget Revision Requests

Document Number: BJE - 0009879 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations in the Public Works Fund 1930

Budget Action: Increase appropriations of \$1,786,000 in the Public Works Resource Recovery and Waste Management Fund for Services and Supplies funded by the release of Retained Earnings.

Justification: This budget is critical to 2023/24 fiscal year-end close. The budget revision will enable us to post all claims in progress as well as book our pending accruals due on July 1, 2024. The increase in appropriations is largely due to the termination of the ReSource Center Operator Agreement with MSB, whereby the County incurred various unanticipated costs.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1930 - Resource Recovery & Waste Mgt	054 - Public Works		55 - Services and Supplies	0.00	1,786,000.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		89 - Changes to Retained Earnings	1,786,000.00	0.00
Fund: 1930 - Resource Recovery & Waste Mgt, Department: 054 - Public Works Total:				<u>1,786,000.00</u>	<u>1,786,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Gloria Alvarez		054-Public Works	7/1/2024 12:56:57 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/1/2024 1:15:07 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/1/2024 1:24:12 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/1/2024 1:50:00 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 2:23:41 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/2/2024 10:55:55 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 12:02:20 PM	Y

Budget Revision Requests

Document Number: BJE - 0009881 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Appropriate ARPA funding for COVID-19 Direct Response Costs

Budget Action: Incr approps of \$380,061 in Sheriff's Office General Fund for Salaries & Benefits funded by an op transfer from the COVID-19 Gen Assistance Fund. Incr approps of \$728,874 in CEO COVID-19 Gen Assistance Fund for Other Financing Uses funded by unanticipated revenue from Fed Aid for Disaster. Incr approps of \$348,813 in Gen Co Progs Gen Fund to incr Restricted Public Safety Prop 172 fund balance funded by an op transfer from the COVID-19 Gen Assistance Fund.

Justification: This budget establishes appropriations in the ARPA fund to transfer \$380,061 to the Sheriff's Office for reimbursement of Board-approved eligible expenditures incurred in FY 23-24 relating to work on the criminal justice data program. This revision also establishes appropriations in the ARPA fund to transfer \$348,813 to the General County Programs General Fund Restricted Prop 172 fund balance for Board-approved eligible expenditures incurred in FY 22-23 relating to the Sheriff's work on the criminal justice data program. In FY 22-23 the Sheriff's Office was not reimbursed by the ARPA fund for the eligible expenditures incurred for work on the criminal justice data program and therefore, funds were drawn from the General County Programs General Fund Restricted Prop 172 fund balance to help the Sheriff's Office balance their General Fund at fiscal year-end. This budget revision establishes appropriations to transfer the ARPA funding for costs incurred by the Sheriff's Office for work on the criminal justice data program in FY 22-23 back to the General County Programs General Fund Restricted Prop 172 fund balance account.

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		26 - Intergovernmental Revenue-Federal	728,874.00	0.00
0002 - COVID-19 General Assistance	012 - County Executive Office		70 - Other Financing Uses	0.00	728,874.00
Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:				<u>728,874.00</u>	<u>728,874.00</u>
0001 - General	032 - Sheriff		40 - Other Financing Sources	380,061.00	0.00
0001 - General	032 - Sheriff		50 - Salaries and Employee Benefits	0.00	380,061.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>380,061.00</u>	<u>380,061.00</u>
0001 - General	990 - General County Programs		40 - Other Financing Sources	348,813.00	0.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	0.00	348,813.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>348,813.00</u>	<u>348,813.00</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	7/3/2024 12:00:03 PM	Y
Marisela Morales	Fund/Department	032-Sheriff Funds	7/3/2024 12:04:16 PM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/3/2024 12:46:37 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/3/2024 1:11:21 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 2:09:40 PM	Y

Budget Revision Requests

Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 3:01:59 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 3:15:51 PM	Y

Budget Revision Requests

Document Number: BJE - 0009882 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Agricultural Commissioner Weights and Measures Department FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$14,000 in the Agricultural Commissioner Weights and Measures Department, SB Oak Restoration 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.

Residual Fund Balanced due to unanticipated revenue from 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>
0080 - SB Oak Restoration Program	051 - Agricultural		90 - Changes to Residual Fund Balance	14,000.00	0.00
0080 - SB Oak Restoration Program	051 - Agricultural		92 - Changes to Restricted	0.00	14,000.00
Fund: 0080 - SB Oak Restoration Program, Department: 051 - Agricultural Commissioner/W&M Total:				<u>14,000.00</u>	<u>14,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Matthew Maiten	Fund/Department	051-Ag Comm Funds	7/1/2024 2:21:05 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/1/2024 2:22:26 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/1/2024 2:46:05 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/1/2024 2:50:04 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/1/2024 3:57:24 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/2/2024 10:04:01 AM	Y

Budget Revision Requests

Document Number: BJE - 0009883 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Establish/Increase Appropriation for CSA Contractual Services and Contribution to Other Governments

Budget Action: Increase appropriations of \$63,800 in Public Works CSA 3 Fund for Services & Supplies (\$48,800) and Other Charges (\$15,000) funded by release of Restricted Purpose of Fund Balance.

Justification: This budget revision is necessary to cover year-end unanticipated costs in several line items. This budget revision will increase the Contractual Services (7510) by \$48,800 to cover unanticipated Landscaping services at the Magnolia Shopping Center. An increase is also needed to Contribution To Other Governments (7862) by \$15,000 since the remaining funds for Program 2120 were much higher than budgeted. The additional appropriations of \$63,800 will be funded by a release of CSA 3 restricted 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>
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		55 - Services and Supplies	0.00	48,800.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		60 - Other Charges	0.00	15,000.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		92 - Changes to Restricted	63,800.00	0.00
Fund: 2120 - CSA 3 Unincorp Goleta Valley, Department: 054 - Public Works Total:				<u>63,800.00</u>	<u>63,800.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ivan Lazaro		054-Public Works	7/3/2024 1:34:20 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/3/2024 1:45:54 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/3/2024 3:20:46 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/3/2024 3:22:39 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 3:47:51 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 3:50:32 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 3:51:05 PM	Y

Budget Revision Requests

Document Number: BJE - 0009893 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Establish Appropriations in Committed Fund Balance for Cubicle Project

Budget Action: Establish appropriations of \$180,000 in the County Counsel General Fund to increase Committed Purpose of Fund Balance funded by a decrease to existing appropriation for Services and Supplies.

Justification: County Counsel budgeted for new cubicles in Fiscal Year 23-24. Due to timing the project will conclude in Fiscal Year 24-25. This Budget Revision is to move the appropriations for use in FY 24-25.

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	013 - County Counsel		55 - Services and Supplies	0.00	(180,000.00)
0001 - General	013 - County Counsel		93 - Changes to Committed	0.00	180,000.00
Fund: 0001 - General, Department: 013 - County Counsel 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>
Adriana De Bruin Malik	Fund/Department	013-County Counsel Funds	7/2/2024 10:35:34 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/2/2024 11:26:20 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/2/2024 12:21:12 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 1:25:29 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 2:12:18 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 2:36:15 PM	Y

Budget Journal Entry

Document Number: BJE - 0009894 Batch ID: 2923954 Created On: 7/2/2024 10:08:10 AM
 Document Description: Actualize Fund 1933 Fund Balance for FYE 23/24 Processed On: 7/3/2024 3:36:03 PM Created By: Gloria Alvarez
 Post On: 6/30/2024 Processed By: Sara Weal

References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No
 Related Event: FYE
 Title: FYE 23/24 Residual Fund Balance - Public Works Insurance Proceeds Fund 1933
 Budget Action: Establish appropriations of \$800,000 in the Public Works Insurance Proceeds Fund 1933 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 to be committed or restricted for financial reporting purposes, except 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 is due to lower than anticipated costs to rebuild the MRF biofilter damaged from the Alisal Fire. The rebuild was funded with insurance proceeds.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
1933 - Insurance Proceeds Fund	054 - Public Works		89 - Changes to Retained Earnings	0.00	800,000.00
1933 - Insurance Proceeds Fund	054 - Public Works		90 - Changes to Residual Fund Balance	800,000.00	0.00
Fund: 1933 - Insurance Proceeds Fund, Department: 054 - Public Works Total:				<u>800,000.00</u>	<u>800,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
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Budget Journal Entry

1933	054	2420	9601	800,000.00		1850	202406	Actualize FYE Fund Balance
1933	054	2530	9600		800,000.00	1850	202406	Actualize FYE Fund Balance
			Total	<u>800,000.00</u>	<u>800,000.00</u>			

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Julie Hagen	Fund/Department	054-Public Works Funds	7/2/2024 2:58:14 PM	N
Gloria Alvarez		054-Public Works	7/2/2024 3:00:26 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/2/2024 4:12:09 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/3/2024 12:02:54 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 2:08:23 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 3:35:02 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 3:35:57 PM	Y

Budget Revision Requests

Document Number: BJE - 0009899 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD Parks Rec Master Plan Reimbursement

Budget Action: Increase appropriations of \$350,000 in Community Services General Fund for Services and Supplies, funded by an Intrafund Expenditure Transfer (-) from General County Programs General Fund. Increase appropriations of \$350,000 in General County Programs General Fund for Intrafund Expenditure Transfers (+) funded by release of Committed Emerging Issues fund balance.

Justification: This budget revision is necessary to account for FY 23/24 expenditures by Community Services for the development of the Rec Master plan, funded by the General County Programs General Fund Committed Emerging Issues fund balance. The Rec Master Plan is a comprehensive study on the recreational needs 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>
0001 - General	057 - Community Services		55 - Services and Supplies	0.00	350,000.00
0001 - General	057 - Community Services		80 - Intrafund Expenditure Transfers (-)	0.00	(350,000.00)
Fund: 0001 - General, Department: 057 - Community Services Total:				0.00	0.00
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	350,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	350,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				350,000.00	350,000.00

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	7/2/2024 1:31:10 PM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	7/2/2024 1:39:26 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/2/2024 3:22:25 PM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/2/2024 4:26:05 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/3/2024 9:27:31 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 10:02:15 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 1:50:32 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 2:34:43 PM	Y

Budget Revision Requests

Document Number: BJE - 0009900 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD - Providence Landing CFD: FY 23/24 Residual Fund Balance

Budget Action: Establish appropriations of \$250,000 in the CSD Orcutt CFD 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 for FY 2023/24 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	250,000.00	0.00
2270 - Orcutt CFD	057 - Community Services		92 - Changes to Restricted	0.00	250,000.00
Fund: 2270 - Orcutt CFD, Department: 057 - Community 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>
Nancy Figueroa Valdovinos	Fund/Department	057-Community Services Funds	7/2/2024 1:37:03 PM	Y
Steven Fung	Fund/Department	057-Housing/Community Development Funds	7/2/2024 1:39:10 PM	Y
Andrew Myung	Fund/Department	057-Community Services Funds	7/2/2024 1:42:06 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	7/2/2024 3:08:25 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/2/2024 5:23:15 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 7:36:32 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 1:38:43 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 2:35:52 PM	Y

Budget Revision Requests

Document Number: BJE - 0009901 Agenda Item: Agenda Date: 7/16/2024 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Rev. and Assoc. Expenditures for Unanticipated Fund Balance Draw for Victim Emergency Exp.

Budget Action: Increase appropriations of \$11,300 in District Attorney General Fund for Services & Supplies funded by release of Restricted DA Victim Emergency Fund Balance.

Justification: Restricted Fund Balance Component 9732 was established in 2023 for the DA Victim Emergency Fund in accordance with GC 50050. The department has identified \$11,300 in FY 2023-24 Services and Supplies expenditures that are eligible to be reimbursed by the victim emergency fund. The department did not budget for a 9732 fund balance draw, so this BJE increases appropriations to Restricted Fund Balance Component 9732 so that the department can complete a fund balance draw to offset the eligible expenditures.

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	11,300.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	11,300.00	0.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>11,300.00</u>	<u>11,300.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Nicole Myung	Fund/Department	021-District Attorney Funds	7/3/2024 9:37:13 AM	Y
John De Alba		021-District Attorney	7/3/2024 10:03:30 AM	Y
Michael Soderman	Fund/Department	021-District Attorney Funds	7/3/2024 10:57:39 AM	Y
Shanna Dawson	CEO Analyst	All Depts-All Funds	7/3/2024 12:46:12 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	7/3/2024 12:51:33 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/3/2024 2:11:08 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/3/2024 3:11:56 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/3/2024 3:16:06 PM	Y