

Attachment B:  
Fiscal Year End 25-26  
Budget Revision Requests  
4/5 Approval

## Budget Revision Requests 7/7/2026

Revision No.: 0011135  
Departments: County Executive Office  
Title: CEO Department Draw from Unemployment Insurance Fund Reserves for Unanticipated Insurance Costs  
Budget Action: Establish Appropriations of \$310,000 in the County Executive Office Unemployment Insurance Fund for Other Charges funded by release of Retained Earnings for unanticipated insurance costs.

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Revision No.: 0011142  
Departments: General Services, Probation  
Title: Additional Paid-In Capital for the Acquisition of Five Probation Vehicles  
Budget Action: Transfer appropriations of \$125,000 in Probation Department General Fund from Services and Supplies to Other Financing Uses for an operating transfer to General Services Department Vehicle Operations/Maintenance Fund. Increase appropriations of \$125,000 in General Services Department Vehicle Operations/Maintenance Fund for Capital Assets funded by an operating transfer from Probation Department General Fund.

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Revision No.: 0011143  
Departments: Public Works  
Title: Increase Appropriations in the Public Works Fund 1930  
Budget Action: Increase appropriations of \$1.6M in the Public Works RRWM Fund 1930 in Services and Supplies funded from a transfer of \$800K in Other Charges and a release of \$800K from retained earnings.

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Revision No.: 0011148  
Departments: Public Works  
Title: Increase Appropriation in Public Works CSA 3 Fund for Other Charges and Services & Supplies  
Budget Action: Increase appropriations of \$16,763 in Public Works CSA 3 Unincorp Goleta Valley Fund for Services and Supplies funded by unanticipated revenue from interest income. Increase appropriations of \$3,069 in Public Works CSA 3 Unincorp Goleta Valley Fund for Other Charges funded by unanticipated revenue from special library taxes.

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Revision No.: 0011166  
Departments: Fire, General County Programs  
Title: Increase Appropriations in Fire OEM General Fund for Disaster Reimbursement  
Budget Action: Increase Appropriations of \$35,200 in General County Programs General fund for Intrafund Expenditure Transfers (+) funded by a release of Committed Disaster Recovery Fund Balance. Increase Appropriations of \$35,200 in Fire/OEM General Fund for Salaries & Employee Benefits funded by an Intrafund Expenditure Transfer (-) from General County Programs General Fund.

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# Budget Revision Requests

Document Number: BJE - 0011135    Agenda Item:    Agenda Date: 7/7/2026    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: CEO Department Draw from Unemployment Insurance Fund Reserves for Unanticipated Insurance Costs

Budget Action: Establish Appropriations of \$310,000 in the County Executive Office Unemployment Insurance Fund for Other Charges funded by release of Retained Earnings for unanticipated insurance costs.

Justification: This budget revision establishes appropriations to draw \$310,000 from the County Executive Office Unemployment Insurance Fund Unreserved Retained Earnings to fund unanticipated higher unemployment insurance claims costs. This budget revision will release Unreserved Retained Earnings to cover unemployment costs.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1913 - County Unemp Ins-Self Ins	012 - County Executive Office		60 - Other Charges	0.00	310,000.00
1913 - County Unemp Ins-Self Ins	012 - County Executive Office		89 - Changes to Retained Earnings	310,000.00	0.00
Fund: 1913 - County Unemp Ins-Self Ins, Department: 012 - County Executive Office Total:				<u>310,000.00</u>	<u>310,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	6/22/2026 8:31:28 AM	Y
Dawn Holden	CEO Analyst	All Depts-All Funds	6/22/2026 8:55:23 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/22/2026 9:58:47 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/22/2026 11:53:17 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/22/2026 1:38:37 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/24/2026 4:21:44 PM	Y

# Budget Revision Requests

Document Number: BJE - 0011142    Agenda Item:    Agenda Date: 7/7/2026    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Additional Paid-In Capital for the Acquisition of Five Probation Vehicles

Budget Action: Transfer appropriations of \$125,000 in Probation Department General Fund from Services and Supplies to Other Financing Uses for an operating transfer to General Services Department Vehicle Operations/Maintenance Fund. Increase appropriations of \$125,000 in General Services Department Vehicle Operations/Maintenance Fund for Capital Assets funded by an operating transfer from Probation Department General Fund.

Justification: The Probation Department will transfer funds to the General Services Department to support the replacement of five fleet vehicles (#5311, #5255, #5315, #5316, and #5156). The five vehicles being surrendered have a combined replacement capital value of approximately \$155,000 (\$125,000 replacement value + \$30,000 estimated salvage value), which will be applied toward the acquisition of five replacement vehicles. The total estimated cost of the new vehicles is \$280,000, or approximately \$56,000 per vehicle. This budget revision request is necessary to facilitate an operating transfer from the Probation Department to the General Services Department for additional paid-in capital (\$125,000) required to fund the difference between the replacement capital credits and the projected purchase cost.

## 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		55 - Services and Supplies	0.00	(125,000.00)
0001 - General	022 - Probation		70 - Other Financing Uses	0.00	125,000.00
Fund: 0001 - General, Department: 022 - Probation Total:				0.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	125,000.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	125,000.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:				125,000.00	125,000.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Benjamin Meza	Fund/Department	022-Probation Funds	6/15/2026 9:13:33 AM	Y
Damon Fletcher		022-Probation	6/15/2026 9:16:00 AM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/18/2026 4:13:20 PM	Y
Melissa Wiseman	Fund/Department	063-General Services Funds	6/22/2026 7:47:01 AM	Y
Brant Markley	Fund/Department	063-General Services Funds	6/22/2026 8:30:50 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/23/2026 9:21:59 AM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/24/2026 8:26:47 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/24/2026 9:10:07 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/24/2026 9:21:16 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/25/2026 1:58:27 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/25/2026 3:04:00 PM	Y

# Budget Revision Requests

Document Number: BJE - 0011143    Agenda Item:    Agenda Date: 7/7/2026    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 \$1.6M in the Public Works RRWM Fund 1930 in Services and Supplies funded from a transfer of \$800K in Other Charges and a release of \$800K from retained earnings.

Justification: In the PW RRWM Fund 1930, this budget revision increases appropriations of \$1.6M for legal fees incurred in fiscal year 2025-26, but not budgeted. The increase is funded by a transfer of \$800K from Other Charges due to a decrease in closure/post-closure costs and a release from retained earnings of \$800K. 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>
1930 - Resource Recovery & Waste Mgt	054 - Public Works		55 - Services and Supplies	0.00	1,600,000.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		60 - Other Charges	0.00	(800,000.00)
1930 - Resource Recovery & Waste Mgt	054 - Public Works		89 - Changes to Retained Earnings	800,000.00	0.00
Fund: 1930 - Resource Recovery & Waste Mgt, Department: 054 - Public Works 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>
Gloria Alvarez		054-Public Works	6/17/2026 9:24:50 AM	Y
Heather Fletcher	Fund/Department	054-Public Works Funds	6/17/2026 9:44:56 AM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/17/2026 9:46:52 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/17/2026 10:02:24 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/18/2026 1:24:33 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/23/2026 12:13:27 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/24/2026 4:27:45 PM	Y

# Budget Revision Requests

Document Number: BJE - 0011148    Agenda Item:    Agenda Date: 7/7/2026    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriation in Public Works CSA 3 Fund for Other Charges and Services & Supplies

Budget Action: Increase appropriations of \$16,763 in Public Works CSA 3 Unincorp Goleta Valley Fund for Services and Supplies funded by unanticipated revenue from interest income. Increase appropriations of \$3,069 in Public Works CSA 3 Unincorp Goleta Valley Fund for Other Charges funded by unanticipated revenue from special library taxes.

Justification: This budget revision is necessary to cover higher-than-anticipated year-end costs. Street Lights and Utilities have been trending higher than anticipated, and this budget revision will increase the budget by \$12,000 and \$4,763, respectively. The increase in Street Lights and Utilities will be funded by unanticipated revenue from interest income.

We also need to increase appropriations for Contribution to Other Governments by \$3,069, as we anticipate higher revenue from special library tax. Any unspent funds from the special library tax are transferred to the City of Goleta Library.

## 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		05 - Taxes	3,069.00	0.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		20 - Use of Money and Property	16,763.00	0.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		55 - Services and Supplies	0.00	16,763.00
2120 - CSA 3 Unincorp Goleta Valley	054 - Public Works		60 - Other Charges	0.00	3,069.00
Fund: 2120 - CSA 3 Unincorp Goleta Valley, Department: 054 - Public Works Total:				<u>19,832.00</u>	<u>19,832.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Heather Fletcher	Fund/Department	054-Public Works Funds	6/23/2026 1:57:32 PM	Y
Ivan Lazaro		054-Public Works	6/23/2026 1:59:22 PM	Y
Charlotte Mack	CEO Analyst	All Depts-All Funds	6/23/2026 2:00:28 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/23/2026 2:18:41 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/23/2026 4:45:58 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/25/2026 2:07:44 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/25/2026 3:05:40 PM	Y

# Budget Revision Requests

Document Number: BJE - 0011166    Agenda Item:    Agenda Date: 7/7/2026    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations in Fire OEM General Fund for Disaster Reimbursement

Budget Action: Increase Appropriations of \$35,200 in General County Programs General fund for Intrafund Expenditure Transfers (+) funded by a release of Committed Disaster Recovery Fund Balance. Increase Appropriations of \$35,200 in Fire/OEM General Fund for Salaries & Employee Benefits funded by an Intrafund Expenditure Transfer (-) from General County Programs General Fund.

Justification: This BJE increases appropriations in the Fire OEM General Fund to reimburse the program for disaster and activation costs incurred in FY25/26. The source of funding is coming from the General County Programs General Fund Committed Disaster Recovery fund balance where funds have been earmarked to support OEM disaster resiliency efforts.

## 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	031 - Fire		50 - Salaries and Employee Benefits	0.00	35,200.00
0001 - General	031 - Fire		80 - Intrafund Expenditure Transfers (-)	0.00	(35,200.00)
		Fund: 0001 - General, Department: 031 - Fire Total:		0.00	0.00
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	35,200.00
0001 - General	990 - General County Programs		93 - Changes to Committed	35,200.00	0.00
		Fund: 0001 - General, Department: 990 - General County Programs Total:		35,200.00	35,200.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Kendall Johnston		031-Fire	6/25/2026 12:11:57 PM	Y
Jennie Brunick	Fund/Department	031-Fire Funds	6/25/2026 12:47:41 PM	Y
Chantel Ding	CEO Analyst	All Depts-All Funds	6/25/2026 1:03:54 PM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	6/25/2026 1:14:09 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/25/2026 1:38:41 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/25/2026 2:07:46 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/25/2026 2:31:42 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	6/25/2026 2:55:12 PM	Y