

**Budget Revision Requests**  
**7/11/2017**

Revision No.: 0005019  
Departments: County Executive Office  
Title: OEM release of Fund Balance for IT remodel  
Budget Action: Increase Appropriations of \$35,000 in County Executive Office General Fund for technology remodel resulting in ongoing savings funded by fund balance.

---

Revision No.: 0005020  
Departments: General County Programs  
Title: To set aside unspent funds for various Outside Agencies.  
Budget Action: Increase Appropriations of \$55,000 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for services and supplies.

---

Revision No.: 0005043  
Departments: Public Defender  
Title: Transfer aprns from Salaries & Ben. to Capital Assets & IT Hardware for a new case management system  
Budget Action: Transfer appropriations of \$185,580 in Public Defender General Fund from Salaries & Benefits to Capital Assets for the purchase of a new case management system.  
Transfer appropriations of \$40,000 in Public Defender General Fund from Salaries & Benefits to IT Hardware for the purchase of computer hardware associated with the case management system.

---

Revision No.: 0005079  
Departments: County Executive Office, General County Programs  
Title: To transfer Comcast PEG fees that have been received by the County from 991 to 012  
Budget Action: Establish Appropriations of \$435,915 in County Executive Office General Fund to increase to Restricted Fund Balance (\$435,915) funded by an Intrafund Transfer in from General County Programs (\$213,000) and PEG/DIVCA Fees (\$222,915). Establish appropriations of \$213,000 in the General County Programs, General Fund, for an Intrafund Transfer out to the County Executive Office funded by a release of Unassigned Fund Balance.

---

Revision No.: 0005101  
Departments: Housing/Community Development  
Title: CSD - HCD Increase Low/Mod Inc Housing Asset Fund Restricted Fund Balance  
Budget Action: Increase appropriations of \$64,000 in Housing & Community Development (HCD) Low/Mod Inc Housing Asset Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

---

Revision No.: 0005102  
Departments: Housing/Community Development  
Title: CSD-HCD Increase Orcutt CFD Restricted Fund Balance  
Budget Action: Increase appropriations of \$20,000 in Housing & Community Development (HCD) Orcutt CFD to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Special Tax Assessment.

---

**Budget Revision Requests**  
**7/11/2017**

Revision No.: 0005103  
Departments: Housing/Community Development  
Title: CSD - HCD Increase CDBG Restricted Fund Balance  
Budget Action: Increase appropriations of \$80,000 in Housing & Community Development (HCD) CDBG Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

---

Revision No.: 0005108  
Departments: Public Works  
Title: Increase Appropriations in Roads Alternative Transportation's Purpose of Fund for unspent revenue.  
Budget Action: Increase appropriations of \$45,000 in Public Works Roads Alternative Transportation to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Service and Supplies

---

Revision No.: 0005112  
Departments: Housing/Community Development  
Title: CSD - HCD Increase Affordable Housing Fund Housing Trust Funds Fund Balance  
Budget Action: Increase appropriations of \$375,000 in Housing & Community Development (HCD) Affordable Housing Fund to increase Restricted Housing Trust Funds fund balance funded by unanticipated revenue from In-Lieu Housing Fees. Increase appropriations of \$130,000 in Housing & Community Development (HCD) Affordable Housing Fund to increase Purpose of Fund fund balance funded by unanticipated revenue from Other Miscellaneous Revenue.

---

Revision No.: 0005113  
Departments: Housing/Community Development  
Title: CSD HCD - Increase Appropriations in HOME Fund for Other Financing Uses  
Budget Action: Increase Appr of \$31,500 in HCD General Fund to increase Committed Housing Program fund balance funded by an operating transfer in from the HOME fund. Decrease Appr of \$185,000 in HCD Affordable Housing fund due to unrealized revenues from loan payments. Incr Appr of \$276,500 in HCD HOME fund for Other Financing Uses funded by unanticipated revenue from loan payments. Decr Appr of \$60,000 in HCD RDA fund due to unrealized revenues from a release of Restricted Purpose of Fund fund balance

---

Revision No.: 0005116  
Departments: Housing/Community Development  
Title: CSD - HCD Increase HOME Restricted Fund Balance  
Budget Action: Increase appropriations of \$630,000 in Housing & Community Development (HCD) HOME Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

---

Revision No.: 0005123  
Departments: Public Works  
Title: To Increase Other Charges to Accommodate Year End closing with unanticipated events.  
Budget Action: Increase Appropriations of \$315,000 in Public Works Roads Operations for Other Charges funded by unanticipated revenue from the sale of Rule 20A Underground Utility Credits and realized administrative revenue.

---

**Budget Revision Requests**  
**7/11/2017**

Revision No.: 0005140  
Departments: Sheriff  
Title: Inmate Welfare Fund FYE 16/17 Residual Fund Balance  
Budget Action: Establish Appropriations of \$400,000 in the Sheriff's Office, Inmate Welfare 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.: 0005143  
Departments: Human Resources  
Title: Increase use of Retained Earnings to cover unanticipated increase in Unemployment Insurance Claims  
Budget Action: Increase Appropriations of \$72,300 in Human Resources Unemployment Insurance Fund for Other Charges funded by release of Unemployment Insurance Retained Earnings (Li 9600) fund balance.

---

Revision No.: 0005149  
Departments: Community Services, County Executive Office, Housing/Community Development  
Title: Transfer labor costs for A. Myung and A. Quinoveva  
Budget Action: Transfer appropriations of \$25,000 in the CEO, Gen Fund from Salaries and Employee Benefits to Intrafund Expenditure Transfer Out to backfill budget analyst vacancies. Increase appropriations of \$15,000 in the HCD Department, Gen Fund for an increase to Committed Fund Balance funded by an Intrafund Transfer In from the CEO. Increase appropriations of \$10,000 in the CSD, Gen Fund for an increase to Committed Fund Balance funded by an Intrafund Transfer In from the CEO.

---

Revision No.: 0005158  
Departments: County Executive Office  
Title: Transfer appropriations in the CEO General Liability Self-Insured Fund for Services and Supplies  
Budget Action: Increase appropriations of \$610,349 in the County Executive Office General Liability Self-Insured Fund for Services and Supplies for an increase in Actuarial Reserves funded by a release of Retained Earnings.

---

Revision No.: 0005160  
Departments: Parks  
Title: CSD: 16/17 Parks Capital Project Closeout  
Budget Action: Increase appropriations of \$243,000 in Community Service Department, Parks Dept Capital Projects Fund to increase Committed Fund Balance funded by an decrease to Residual Fund Balance at fiscal year-end for results of operations.

---

# Budget Revision Requests

---

Document Number: BJE - 0005019    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title: OEM release of Fund Balance for IT remodel

Budget Action: Increase Appropriations of \$35,000 in County Executive Office General Fund for technology remodel resulting in ongoing savings funded by fund balance.

Justification: The objective is to use the redirected funds in order to immediately purchase hardware that will allow the reduction of overall ICT annual reoccurring costs of \$48,555. Most of the changes will simplify the systems so they are easier to use and rely on technology that is commonly used instead of the customized systems we currently have. We will also reduce unnecessary redundant systems while maintaining overall emergency redundancy.

## 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	012 - County Executive Office		55 - Services and Supplies	0.00	35,000.00
0001 - General	012 - County Executive Office		93 - Changes to Committed	35,000.00	0.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>35,000.00</u>	<u>35,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Sonia Thompson	6/15/2017 12:17:10 PM	012 - County Executive Office		Y
Shawna Jorgensen	6/20/2017 11:54:46 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/20/2017 4:52:42 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/22/2017 4:49:30 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 9:32:05 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 1:25:41 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 1:25:41 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 1:25:41 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005020    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title:                    To set aside unspent funds for various Outside Agencies.

Budget Action: Increase Appropriations of \$55,000 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for services and supplies.

Justification:    This BRR is needed to roll-over unspent Board allocations to Outside Agencies. The allocations as directed during the June 2017 Budget hearings via Schedule E.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	990 - General County Programs		55 - Services and Supplies	0.00	(55,000.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	55,000.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>0.00</u>	<u>0.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	6/20/2017 2:19:05 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/20/2017 4:59:37 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/22/2017 4:44:43 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 9:32:54 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 1:29:39 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 1:29:39 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 1:29:39 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

Document Number: BJE - 0005043    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 3/5    Has Board Letter: No

Title:                    Transfer aprns from Salaries & Ben. to Capital Assets & IT Hardware for a new case management system

Budget Action: Transfer appropriations of \$185,580 in Public Defender General Fund from Salaries & Benefits to Capital Assets for the purchase of a new case management system.

Transfer appropriations of \$40,000 in Public Defender General Fund from Salaries & Benefits to IT Hardware for the purchase of computer hardware associated with the case management system.

Justification:    The Board of Supervisors approved the replacement of the outdated Public Defender case management system (CMS) on 4/15/15. The CMS has now been replaced with a web-based system. This BRR transfers appropriations to pay the CMS vendor and purchase appropriate supporting hardware utilizing some of the significant salary savings carefully cultivated by the department. No additional funds are being sought from the General Fund; the entire initial cost is being borne by the Department through salary savings.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	023 - Public Defender		50 - Salaries and Employee Benefits	0.00	(225,580.00)
0001 - General	023 - Public Defender		55 - Services and Supplies	0.00	40,000.00
0001 - General	023 - Public Defender		65 - Capital Assets	0.00	185,580.00
Fund: 0001 - General, Department: 023 - Public Defender Total:				<u>0.00</u>	<u>0.00</u>

## Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Richard Stocker	6/29/2017 8:21:57 AM	023 - Public Defender	Fund/Department	Y
John Jayasinghe	6/30/2017 8:27:38 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/1/2017 3:56:53 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 7:46:13 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 12:30:31 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 1:37:08 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 1:37:08 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 1:37:08 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

Document Number: BJE - 0005079    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title: To transfer Comcast PEG fees that have been received by the County from 991 to 012

Budget Action: Establish Appropriations of \$435,915 in County Executive Office General Fund to increase to Restricted Fund Balance (\$435,915) funded by an Intrafund Transfer in from General County Programs (\$213,000) and PEG/DIVCA Fees (\$222,915). Establish appropriations of \$213,000 in the General County Programs, General Fund, for an Intrafund Transfer out to the County Executive Office funded by a release of Unassigned Fund Balance.

Justification: Historically Comcast PEG fees that have been received by the County have been deposited into General Revenues (991). In order to track the revenues and expenditure more accurately we have established a restricted fund balance for the PEG/DIVCA funds in the County Executive Office. Any unspent funds are to be set aside in the restricted fund balance at year end.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	012 - County Executive Office		10 - Licenses, Permits and Franchises	222,915.00	0.00
0001 - General	012 - County Executive Office		80 - Intrafund Expenditure Transfers (-)	0.00	(213,000.00)
0001 - General	012 - County Executive Office		92 - Changes to Restricted	0.00	435,915.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>222,915.00</u>	<u>222,915.00</u>
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	213,000.00
0001 - General	990 - General County Programs		95 - Changes to Unassigned	213,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>213,000.00</u>	<u>213,000.00</u>

## Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Shawna Jorgensen	6/22/2017 4:53:50 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/23/2017 11:25:50 AM	061 - Auditor-Controller	FACS	Y
C. Price	6/23/2017 12:32:47 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 9:34:51 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 1:30:28 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 1:30:28 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 1:30:28 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

Document Number: BJE - 0005101    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title: CSD - HCD Increase Low/Mod Inc Housing Asset Fund Restricted Fund Balance

Budget Action: Increase appropriations of \$64,000 in Housing & Community Development (HCD) Low/Mod Inc Housing Asset Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

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. 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

This residual fund balance was due to unanticipated revenues.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development		45 - Miscellaneous Revenue	64,000.00	0.00
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development		92 - Changes to Restricted	0.00	64,000.00
Fund: 3122 - Low/Mod Inc Housing Asset Fund, Department: 055 - Housing/Community Development Total:				<u>64,000.00</u>	<u>64,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Ryder Bailey	6/14/2017 1:40:10 PM	057 - Community Services	Fund/Department	Y
Dylan Tekautz	6/14/2017 2:21:35 PM	055 - Housing/Community Development	Fund/Department	Y
John Jayasinghe	6/15/2017 2:44:40 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/16/2017 1:40:24 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/19/2017 9:44:13 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/20/2017 3:03:39 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/22/2017 8:19:41 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/22/2017 8:19:41 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/22/2017 8:19:41 AM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005102    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title: CSD-HCD Increase Orcutt CFD Restricted Fund Balance

Budget Action: Increase appropriations of \$20,000 in Housing & Community Development (HCD) Orcutt CFD to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Special Tax Assessment.

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. 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

This residual fund balance was due to unanticipated revenues.

## 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	055 - Housing/Community Development		05 - Taxes	20,000.00	0.00
2270 - Orcutt CFD	055 - Housing/Community Development		92 - Changes to Restricted	0.00	20,000.00
Fund: 2270 - Orcutt CFD, Department: 055 - Housing/Community Development Total:				<u>20,000.00</u>	<u>20,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Ryder Bailey	6/14/2017 1:38:22 PM	057 - Community Services	Fund/Department	Y
Dylan Tekautz	6/14/2017 2:22:01 PM	055 - Housing/Community Development	Fund/Department	Y
John Jayasinghe	6/15/2017 2:47:15 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/16/2017 1:42:51 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/19/2017 9:51:29 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/20/2017 3:04:27 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/22/2017 8:20:06 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/22/2017 8:20:06 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/22/2017 8:20:06 AM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

Document Number: BJE - 0005103    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title: CSD - HCD Increase CDBG Restricted Fund Balance

Budget Action: Increase appropriations of \$80,000 in Housing & Community Development (HCD) CDBG Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

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. 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

This residual fund balance was due to unanticipated revenues.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0064 - CDBG Federal	055 - Housing/Community Development		45 - Miscellaneous Revenue	80,000.00	0.00
0064 - CDBG Federal	055 - Housing/Community Development		92 - Changes to Restricted	0.00	80,000.00
Fund: 0064 - CDBG Federal, Department: 055 - Housing/Community Development Total:				<u>80,000.00</u>	<u>80,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Ryder Bailey	6/14/2017 1:37:14 PM	057 - Community Services	Fund/Department	Y
Dylan Tekautz	6/14/2017 2:22:35 PM	055 - Housing/Community Development	Fund/Department	Y
John Jayasinghe	6/15/2017 2:49:01 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/16/2017 1:45:28 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/19/2017 9:50:03 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/20/2017 3:05:16 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/22/2017 8:20:24 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/22/2017 8:20:24 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/22/2017 8:20:24 AM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005108    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title:            Increase Appropriations in Roads Alternative Transportation's Purpose of Fund for unspent revenue.

Budget Action: Increase appropriations of \$45,000 in Public Works Roads Alternative Transportation to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Service and Supplies

Justification:    Anticipated costs are less than expected in 8825 Bike and Pedestrian Program. Greater unspent Sales Tax-Local Transportation funds restricted to this program must be appropriated to Purpose of Fund held for restricted use of Bike and Ped Program.

## 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		55 - Services and Supplies	0.00	(45,000.00)
0019 - Roads-Alternative Transport	054 - Public Works		92 - Changes to Restricted	0.00	45,000.00
Fund: 0019 - Roads-Alternative Transport, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Brian Gilbert	6/16/2017 1:37:15 PM	054 - Public Works	Fund/Department	Y
Julie Hagen	6/16/2017 2:39:39 PM	054 - Public Works	Fund/Department	Y
John Jayasinghe	6/20/2017 3:19:33 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/20/2017 4:56:25 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/22/2017 1:19:31 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 10:21:53 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 1:28:30 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 1:28:30 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 1:28:30 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

Document Number: BJE - 0005112    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title: CSD - HCD Increase Affordable Housing Fund Housing Trust Funds Fund Balance

Budget Action: Increase appropriations of \$375,000 in Housing & Community Development (HCD) Affordable Housing Fund to increase Restricted Housing Trust Funds fund balance funded by unanticipated revenue from In-Lieu Housing Fees. Increase appropriations of \$130,000 in Housing & Community Development (HCD) Affordable Housing Fund to increase Purpose of Fund fund balance funded by unanticipated revenue from Other Miscellaneous Revenue.

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. GASB 54 requires all residual fund balances for governmental funds to be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to commit/restrict and residual fund balance resulting from operations at fiscal year-end.

This residual fund balance was due to unanticipated revenues. The unanticipated revenue from LIAcct 5306 was generated from in-lieu fees paid by developers for opting out of building affordable units as required by the County's Inclusionary Housing Ordinance. These funds are restricted to and will be expended within the Housing Market Area in which the development was constructed. Unanticipated revenue from LIAcct 5909 was generated from the sale of the E. Rice Ranch Road property and will be recycled into future affordable housing projects.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0065 - Affordable Housing	055 - Housing/Community Development		30 - Charges for Services	375,000.00	0.00
0065 - Affordable Housing	055 - Housing/Community Development		45 - Miscellaneous Revenue	130,000.00	0.00
0065 - Affordable Housing	055 - Housing/Community Development		92 - Changes to Restricted	0.00	505,000.00
Fund: 0065 - Affordable Housing, Department: 055 - Housing/Community Development Total:				<u>505,000.00</u>	<u>505,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Dylan Tekautz	6/23/2017 1:36:25 PM	055 - Housing/Community Development	Fund/Department	Y
Ryder Bailey	6/23/2017 1:50:22 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/23/2017 2:51:16 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/26/2017 2:06:14 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/27/2017 7:18:54 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 10:25:44 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 1:29:07 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 1:29:07 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 1:29:07 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005113    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

# Budget Revision Requests

Title: CSD HCD - Increase Appropriations in HOME Fund for Other Financing Uses

Budget Action: Increase Appr of \$31,500 in HCD General Fund to increase Committed Housing Program fund balance funded by an operating transfer in from the HOME fund. Decrease Appr of \$185,000 in HCD Affordable Housing fund due to unrealized revenues from loan payments. Incr Appr of \$276,500 in HCD HOME fund for Other Financing Uses funded by unanticipated revenue from loan payments. Decr Appr of \$60,000 in HCD RDA fund due to unrealized revenues from a release of Restricted Purpose of Fund fund balance

Justification: This BJE is necessary to allow for the transfer of program administration revenues from HCD's HOME fund to its General Fund. In May and June 2017, HCD received unanticipated HOME loan repayments of which 10% is available for program administration. HOME program administration income, generated from loan repayments, must be expended before annual entitlement administration funding is expended. This unanticipated funding will offset lower than anticipated State CDBG loan revenues and reduce the need of a one-time (fund balance) funding transfer from the Low/Mod Inc Housing Asset Fund (Fund 3122). Any remaining administration revenues will be set aside to be used for future administration costs such as consulting services for new homeless programs, offset recent service level reductions to administration functions, and other eligible housing program uses.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	055 - Housing/Community Development		40 - Other Financing Sources	31,500.00	0.00
0001 - General	055 - Housing/Community Development		93 - Changes to Committed	0.00	31,500.00
Fund: 0001 - General, Department: 055 - Housing/Community Development Total:				31,500.00	31,500.00
0065 - Affordable Housing	055 - Housing/Community Development		45 - Miscellaneous Revenue	(185,000.00)	0.00
0065 - Affordable Housing	055 - Housing/Community Development		70 - Other Financing Uses	0.00	(185,000.00)
Fund: 0065 - Affordable Housing, Department: 055 - Housing/Community Development Total:				(185,000.00)	(185,000.00)
0066 - HOME Program	055 - Housing/Community Development		45 - Miscellaneous Revenue	276,500.00	0.00
0066 - HOME Program	055 - Housing/Community Development		70 - Other Financing Uses	0.00	276,500.00
Fund: 0066 - HOME Program, Department: 055 - Housing/Community Development Total:				276,500.00	276,500.00
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development		70 - Other Financing Uses	0.00	(60,000.00)
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development		92 - Changes to Restricted	(60,000.00)	0.00
Fund: 3122 - Low/Mod Inc Housing Asset Fund, Department: 055 - Housing/Community Development Total:				(60,000.00)	(60,000.00)

## Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Dylan Tekautz	6/28/2017 7:57:48 AM	055 - Housing/Community Development	Fund/Department	Y
Ryder Bailey	6/28/2017 9:51:51 AM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/28/2017 11:43:33 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/29/2017 9:07:56 AM	061 - Auditor-Controller	FACS	Y
C. Price	6/29/2017 3:54:59 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/29/2017 4:38:22 PM	012 - County Executive Office	Budget Director	Y

# Budget Revision Requests

---

Stephen Williams	7/3/2017 8:02:47 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/3/2017 8:02:47 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/3/2017 8:02:47 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

Document Number: BJE - 0005116    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title: CSD - HCD Increase HOME Restricted Fund Balance

Budget Action: Increase appropriations of \$630,000 in Housing & Community Development (HCD) HOME Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

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. 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

This residual fund balance was due to unanticipated revenues.

The HOME Program is a Housing and Urban Development Federal Program primarily used to subsidize the development of affordable housing projects throughout the County. The FY2016-17 projected Net Financial Impact in Fund 0066 is primarily generated from the repayments on the loan portfolio. Unlike standard amortized loans, our HOME loans are mainly comprised of residual receipts loans, which means re-payments vary year to year. Residual loan re-payments are based upon the residual income available, after other expenses are paid, to reduce the outstanding loan balance. This entry allows for the unanticipated loan revenue to be committed towards Fund 0066's fund balance, of which 90% will be recycled within the community through future HOME eligible expenses, with 10% being allowed for administration of the HOME program.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0066 - HOME Program	055 - Housing/Community Development		45 - Miscellaneous Revenue	630,000.00	0.00
0066 - HOME Program	055 - Housing/Community Development		92 - Changes to Restricted	0.00	630,000.00
Fund: 0066 - HOME Program, Department: 055 - Housing/Community Development Total:				<u>630,000.00</u>	<u>630,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Ryder Bailey	6/14/2017 3:12:42 PM	057 - Community Services	Fund/Department	Y
Dylan Tekautz	6/14/2017 3:20:51 PM	055 - Housing/Community Development	Fund/Department	Y
John Jayasinghe	6/15/2017 3:00:46 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/16/2017 1:27:03 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/19/2017 9:48:10 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 10:29:37 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 2:10:23 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 2:10:23 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 2:10:23 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005123    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title:                    To Increase Other Charges to Accommodate Year End closing with unanticipated events.

Budget Action: Increase Appropriations of \$315,000 in Public Works Roads Operations for Other Charges funded by unanticipated revenue from the sale of Rule 20A Underground Utility Credits and realized administrative revenue.

Justification:    Approved by the board on 5/16/17 was the resolution to assign utility undergrounding credits to the city of Solvang. We sold \$550,000 of credits for \$275,000 and a contribution of \$275,000 to the City of Solvang. The communications budget is understated by \$40,000 to be funded by an unanticipated increase in administrative revenue.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0015 - Roads-Operations	054 - Public Works		30 - Charges for Services	40,000.00	0.00
0015 - Roads-Operations	054 - Public Works		45 - Miscellaneous Revenue	275,000.00	0.00
0015 - Roads-Operations	054 - Public Works		60 - Other Charges	0.00	315,000.00
Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:				<u>315,000.00</u>	<u>315,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Julie Hagen	6/23/2017 8:29:08 AM	054 - Public Works	Fund/Department	Y
John Jayasinghe	6/23/2017 10:38:43 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/23/2017 11:01:07 AM	061 - Auditor-Controller	FACS	Y
C. Price	6/26/2017 7:55:24 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 10:31:22 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 2:11:16 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 2:11:16 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 2:11:16 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005140    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title:                    Inmate Welfare Fund FYE 16/17 Residual Fund Balance

Budget Action: Establish Appropriations of \$400,000 in the Sheriff's Office, Inmate Welfare 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 effects 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 balance 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.

This residual fund balance was due to unanticipated revenue from commissary sales and unspent appropriations in salaries and benefits for the Inmate

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0075 - Inmate Welfare	032 - Sheriff		90 - Changes to Residual Fund Balance	400,000.00	0.00
0075 - Inmate Welfare	032 - Sheriff		92 - Changes to Restricted	0.00	400,000.00
Fund: 0075 - Inmate Welfare, Department: 032 - Sheriff Total:				<u>400,000.00</u>	<u>400,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Hope Vasquez	6/23/2017 4:13:51 PM	032 - Sheriff	Fund/Department	Y
Paul Clementi	6/27/2017 3:18:16 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/29/2017 7:58:43 AM	061 - Auditor-Controller	FACS	Y
C. Price	6/29/2017 3:16:43 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/29/2017 4:38:42 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/30/2017 9:20:07 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/30/2017 9:20:07 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/30/2017 9:20:07 AM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005143    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title:            Increase use of Retained Earnings to cover unanticipated increase in Unemployment Insurance Claims

Budget Action: Increase Appropriations of \$72,300 in Human Resources Unemployment Insurance Fund for Other Charges funded by release of Unemployment Insurance Retained Earnings (Li 9600) fund balance.

Justification:    An unanticipated spike in the third quarter unemployment insurance claims requires an additional draw on the Unemployment Insurance fund's retained earnings to allow for the year end accrual for the fourth quarter claims that will not be invoiced until late July or early August. The prior three quarters had been trending at an average of \$104,000 per quarter, but the third quarter claims jumped to \$162,000, which results in the need to draw down additional retained earnings.

## 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	064 - Human Resources		60 - Other Charges	0.00	72,300.00
1913 - County Unemp Ins-Self Ins	064 - Human Resources		89 - Changes to Retained Earnings	72,300.00	0.00
Fund: 1913 - County Unemp Ins-Self Ins, Department: 064 - Human Resources Total:				<u>72,300.00</u>	<u>72,300.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	6/21/2017 10:43:08 AM	012 - County Executive Office	CEO Analyst	Y
Don Nguyen	6/21/2017 12:53:10 PM	064 - Human Resources	Fund/Department	Y
Shawna Jorgensen	6/22/2017 8:35:58 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/22/2017 9:08:46 AM	061 - Auditor-Controller	FACS	Y
C. Price	6/22/2017 9:38:14 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 9:45:16 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 2:11:57 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 2:11:57 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 2:11:57 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

Document Number: BJE - 0005149    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title:            Transfer labor costs for A. Myung and A. Quinoveva

Budget Action: Transfer appropriations of \$25,000 in the CEO, Gen Fund from Salaries and Employee Benefits to Intrafund Expenditure Transfer Out to backfill budget analyst vacancies. Increase appropriations of \$15,000 in the HCD Department, Gen Fund for an increase to Committed Fund Balance funded by an Intrafund Transfer In from the CEO. Increase appropriations of \$10,000 in the CSD, Gen Fund for an increase to Committed Fund Balance funded by an Intrafund Transfer In from the CEO.

Justification:    This budget revision is necessary to reimburse the Community Services Department and Housing and Community Development for two interim employees time spent in the CEO's Department working on annual budget activities.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	012 - County Executive Office		50 - Salaries and Employee Benefits	0.00	(25,000.00)
0001 - General	012 - County Executive Office		85 - Intrafund Expenditure Transfers (+)	0.00	25,000.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				0.00	0.00
0001 - General	055 - Housing/Community Development		80 - Intrafund Expenditure Transfers (-)	0.00	(15,000.00)
0001 - General	055 - Housing/Community Development		93 - Changes to Committed	0.00	15,000.00
Fund: 0001 - General, Department: 055 - Housing/Community Development Total:				0.00	0.00
0001 - General	057 - Community Services		80 - Intrafund Expenditure Transfers (-)	0.00	(10,000.00)
0001 - General	057 - Community Services		93 - Changes to Committed	0.00	10,000.00
Fund: 0001 - General, Department: 057 - Community Services Total:				0.00	0.00

## Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Dylan Tekautz	6/22/2017 2:02:46 PM	055 - Housing/Community Development	Fund/Department	Y
Andrew Myung	6/22/2017 2:06:25 PM	057 - Community Services	CEO Analyst	Y
Shawna Jorgensen	6/22/2017 2:30:17 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/23/2017 2:37:32 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/23/2017 4:23:55 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 9:45:56 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 2:13:13 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 2:13:13 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 2:13:13 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005158    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title:                    Transfer appropriations in the CEO General Liability Self-Insured Fund for Services and Supplies

Budget Action: Increase appropriations of \$610,349 in the County Executive Office General Liability Self-Insured Fund for Services and Supplies for an increase in Actuarial Reserves funded by a release of Retained Earnings.

Justification:    This Budget Revision requests appropriations to the CEO General Liability Self-Insured Fund in Services and Supplies for an increase in Actuarial Reserves.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1912 - County Liability-Self Insuranc	012 - County Executive Office		55 - Services and Supplies	0.00	610,349.00
1912 - County Liability-Self Insuranc	012 - County Executive Office		89 - Changes to Retained Earnings	610,349.00	0.00
Fund: 1912 - County Liability-Self Insuranc, Department: 012 - County Executive Office Total:				<u>610,349.00</u>	<u>610,349.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Anthony Sandoval	6/29/2017 11:44:03 AM	012 - County Executive Office	Fund/Department	Y
Shawna Jorgensen	6/29/2017 12:31:46 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/29/2017 1:31:05 PM	061 - Auditor-Controller	FACS	Y
C. Price	6/29/2017 3:12:35 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/29/2017 4:42:36 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/30/2017 9:20:25 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/30/2017 9:20:25 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/30/2017 9:20:25 AM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Revision Requests

---

Document Number: BJE - 0005160    Agenda Item:    Agenda Date: 7/11/2017    Approval: BOS 4/5    Has Board Letter: No

Title:            CSD: 16/17 Parks Capital Project Closeout

Budget Action: Increase appropriations of \$243,000 in Community Service Department, Parks Dept Capital Projects Fund to increase Committed Fund Balance funded by an decrease to Residual Fund Balance at fiscal year-end for results of operations.

Justification:    This budget revision is necessary to close out current year activity by project, clean up residual project balances, commit project funds that will be made available for use in FY 17/18.

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

## 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	052 - Parks		90 - Changes to Residual Fund Balance	243,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	243,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				<u>243,000.00</u>	<u>243,000.00</u>

## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Andrew Myung	6/29/2017 11:41:14 AM	057 - Community Services	CEO Analyst	Y
Paul Clementi	6/29/2017 11:44:46 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/29/2017 11:47:37 AM	061 - Auditor-Controller	FACS	Y
C. Price	6/29/2017 2:33:37 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/29/2017 4:50:25 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/30/2017 9:21:25 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/30/2017 9:21:25 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/30/2017 9:21:25 AM	061 - Auditor-Controller	FACS Supervisor	Y