

Attachment B:  
Fiscal Year End 22-23  
Budget Revision Requests  
4/5 Approval

**Budget Revision Requests**  
**8/22/2023**

Revision No.: 0008960  
Departments: District Attorney  
Title: DA - Designation for Civil Penalties  
Budget Action: Increase appropriations of \$553,100 in District Attorney General Fund to increase Restricted Consumer/Environmental fund balance (\$553,100) funded by unanticipated civil penalties revenue.

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Revision No.: 0009010  
Departments: Public Works  
Title: PW: Establish Appropriations for Fund 0018 FB Transfers  
Budget Action: Establish appropriations of \$355,300 in the Public Works Roads-Measure A for Other Financing Uses funded by a release of Restricted Measure A South fund balance. Establish appropriations of \$355,300 in the Public Works Roads-Capital Maintenance for Services and Supplies funded by an Operating Transfer from the Roads-Measure A Fund.

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Revision No.: 0009064  
Departments: Public Works  
Title: Public Works Water Resources: FY 22/23 Residual Fund Balance  
Budget Action: Establish appropriations of \$1,455,000 in various Public Works Water Resources funds to increase Restricted Purpose of Fund 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.

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Revision No.: 0009068  
Departments: General County Programs  
Title: Establish Appropriations for Transfer of Courthouse Construction Funds to Court  
Budget Action: Increase appropriations of \$4,330,752 in General County Programs Courthouse Construction SB668 Fund for services and supplies funded by a release of Restricted (line item 9799) Purpose of Fund balance.

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Revision No.: 0009082  
Departments: Social Services  
Title: DSS Fund 0055: FY 2022-23 Residual Fund Balance  
Budget Action: Establish appropriations of \$3,150,000 in the Social Services Dept., Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$430,000 in the Social Services Dept., Social Services Fund 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.

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Revision No.: 0009083  
Departments: Social Services  
Title: DSS Fund 0056: FY 2022-23 Residual Fund Balance  
Budget Action: Establish appropriations of \$900,000 in the Social Services Department, SB IHSS Public Authority 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.

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Revision No.: 0009089  
Departments: Public Works  
Title: Public Works: FY FY22-23 Residual Fund Balance - 1512

**Budget Revision Requests**  
**8/22/2023**

Budget Action: Establish appropriations of \$20,000 in the Public Works Roads/AB 1600 Fees-Countywide 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.

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Revision No.: 0009090  
Departments: Public Works  
Title: PW: Transfer Appropriations for Street Lighting Accrual  
Budget Action: Transfer Appropriations of \$7,500 in Public Works CSA 31 Isla Vista from Other Financing Uses to Services and Supplies for the year end June expenditure accrual for Street Lights. Decrease Appropriations of \$7,500 in Public Works Roads-Capital Infrastructure due to unspent project proceeds at year end and establish appropriations for Services and Supplies in Public Works CSA 31 Isla Vista.

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Revision No.: 0009091  
Departments: Public Works  
Title: Public Works: FY 22-23 Residual Fund Balance - Fund 0016 Carryforward  
Budget Action: Increase appropriations of \$9,891,000 in the Public Works, Roads Capital Maintenance Fund to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Services and Supplies.

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Revision No.: 0009113  
Departments: Sheriff  
Title: Civil Fund 1516 and 1518  
Budget Action: Increase appropriations of \$11,000 in Sheriff's Office General Fund to increase Restricted Civil Funds GC 26731 & 26746 fund balance funded by Miscellaneous Revenue . Increase appropriations of \$2,000 in Sheriff's Office General Fund for Services and Supplies funded by release of Restricted Civil Funds GC 26731 & 26746 fund balance.

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Revision No.: 0009114  
Departments: Sheriff  
Title: Asset Forfeiture - State  
Budget Action: Establish appropriation of \$21,641 in the Sheriff General Fund for Services and Supplies funded by a release of Restricted - Sheriff Asset Forfeiture - State fund balance. Transfer fund balance of \$11,025 in Sheriff General Fund from Restricted Sheriff Asset Forfeiture - Fed to Restricted Sheriff Asset Forfeiture - State fund balance.

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Revision No.: 0009116  
Departments: Sheriff  
Title: Fund 0030 Livecan NFI  
Budget Action: Increase appropriations of \$6,300 in Sheriff's Capital Outlay Fund to increase Restricted DMV/Livescan fund balance funded by a decrease in appropriations for Services and Supplies.

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Revision No.: 0009121  
Departments: Public Works  
Title: Public Works: FY 22-23 Residual Fund Balance - 0018

**Budget Revision Requests**  
**8/22/2023**

Budget Action: Increase appropriations of \$780,000 in Public Works Roads Measure A Fund to increase Restricted Measure A South fund balance funded by unspent Measure A South revenues. Increase appropriations of \$350,000 in Public Works Roads Measure A Fund to increase Restricted Measure A North fund balance funded by unspent Measure A North revenues.

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Revision No.: 0009122  
Departments: Public Works  
Title: Public Works: FY 22-23 Residual Fund Balance - 0017 HBP Projects  
Budget Action: Increase Appropriations of \$5,500,000 in Public Works Roads - Capital Infrastructure Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Intergovernmental Revenue-Federal from the Highway Bridge Program. Increase Appropriations of \$200,000 in Public Works Roads - Capital Infrastructure Fund to increase Intrafund Expenditure Transfers (+) funded by a decrease in Intrafund Expenditure Transfers (-).

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Revision No.: 0009125  
Departments: Behavioral Wellness  
Title: FYE Final Budget Revision for Fund 0044  
Budget Action: Increase appropriations of \$704,600 in Behavioral Wellness Mental Health Fund for Service & Supplies unanticipated State Realignment funds.

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Revision No.: 0009130  
Departments: Sheriff  
Title: Correct Asset Forfeiture Fund Balance  
Budget Action: Transfer fund balance of \$161,000 in Sheriff General Fund from Restricted Sheriff Asset Forfeiture-Fed to Restricted Sheriff Asset Forfeiture-State fund balance.

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Revision No.: 0009131  
Departments: Clerk-Recorder-Assessor  
Title: Restrict Committed Fund Balance to fund FY22-23 projects being carried forward to FY23-24  
Budget Action: Increase appropriations of \$36,809 in Clerk-Recorder-Assessor General Fund to increase Committed Clerk Record Assessor Projects fund balance funded by decrease of appropriations in Services and Supplies (\$23,599) and Capital Assets (\$13,210).

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Revision No.: 0009132  
Departments: Behavioral Wellness  
Title: Behavioral Wellness - Supplemental Realignment and SABG Funding  
Budget Action: Increase Appropriations of \$1,400,000 in the Behavioral Wellness Department, Alcohol and Drug Programs (ADP) Fund, for Services and Supplies (\$290,000) and increased Restricted Purpose of Fund Balance (\$1,110,000) funded by unanticipated Realignment revenue (\$875,000) and SABG revenue (\$525,000).

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Revision No.: 0009135  
Departments: General County Programs  
Title: Increase Appropriations for Unanticipated Forfeitures and Penalties, and Interest Revenues

## Budget Revision Requests 8/22/2023

**Budget Action:** Increase appropriations of \$100,000 in General County Programs Criminal Justice Facility Construction Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Forfeitures and Penalties (\$70,000), and Interest revenue (\$30,000).

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**Revision No.:** 0009137  
**Departments:** General County Programs  
**Title:** Increase Appropriations for Unanticipated Forfeitures/Penalties, and Interest Revenues  
**Budget Action:** Increase appropriations of \$120,000 in General County Programs Courthouse Construction SB668 Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Forfeitures and Penalties (\$70,000), and Interest revenue(\$50,000).

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**Revision No.:** 0009139  
**Departments:** General County Programs  
**Title:** Committed Fund Balance Adjustments for BOS Discretionary Funding  
**Budget Action:** Increase appropriations of \$21,310 in General County Programs General Fund for Services and Supplies funded by release of Committed (9828) fund balance. Increase appropriations of \$19,337 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for Services and Supplies.

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**Revision No.:** 0009143  
**Departments:** Behavioral Wellness  
**Title:** Behavioral Wellness: Restricted Fund Balance to offset MHSA revenue shortfall  
**Budget Action:** Decrease budgeted revenues of \$4,400,000 in the Behavior Wellness Mental Health Services Act Fund in Intergovernmental Revenue-State offset by release of Restricted Purpose of Fund balance.

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**Revision No.:** 0009144  
**Departments:** Behavioral Wellness  
**Title:** Behavioral Wellness - Mental Health Services Fund: FY 22/23 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$2,650,000 in Behavioral Wellness Mental Health Services Fund to increase Restricted Purpose of Fund Balance funded by unanticipated revenue from Intergovernmental-State and Charges for Services.

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**Revision No.:** 0009147  
**Departments:** Probation  
**Title:** Increase Appropriations For AB109 FY 22-23 Unspent Funds  
**Budget Action:** Increase appropriations of \$1,903,572 in Probation Dept General Fund to increase Restricted Local Realignment 2011 fund balance funded by unanticipated AB109 revenue. Transfer appropriations of \$5,344,513 in Probation Dept General Fund from Services and Supplies (\$3,457,657) and Salaries and Employee Benefits (\$1,886,856) to increase Restricted Local Realignment 2011 fund balance.

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**Revision No.:** 0009150  
**Departments:** General County Programs  
**Title:** Increase Appropriations for Cost Recovery Consultant Contract  
**Budget Action:** Increase appropriations of \$250,000 in the General County Programs General Fund for Services and Supplies funded by release of committed Disaster Recovery fund balance.

## Budget Revision Requests 8/22/2023

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Revision No.: 0009151  
Departments: General County Programs  
Title: Recognize Unanticipated Insurance Proceeds in General County Programs  
Budget Action: Increase appropriations of \$1,504,105 in the General County Programs General Fund for Services and Supplies funded by unanticipated Insurance Proceeds & Recovery revenue from PRISM (Public Risk Innovation, Solutions, and Management) insurance group.

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Revision No.: 0009152  
Departments: General County Programs, General Services  
Title: Increase Appropriations and Revenue for New Probation Headquarters from Advance Construction Reserve  
Budget Action: Increase Appropriations of \$981,200 in General Services Capital Outlay Fund for Capital Assets funded by an operating transfer from the General Fund. Increase appropriations of \$981,200 in General County Programs General Fund for Other Financing Uses funded by a release of Committed Advance Construction Reserve fund balance

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Revision No.: 0009153  
Departments: Clerk-Recorder-Assessor  
Title: Release restricted designations to cover lower than expected revenue.  
Budget Action: Decrease budgeted revenues of \$188,000 in Clerk-Recorder Assessor Clerk-Recorder Fund in Charges for Services offset by a release of Restricted Recorder Modernization fund balance (\$180,000) and Restricted Recorder ERDS fund balance (\$8,000). Increase appropriations of \$8,000 in Clerk-Recorder Assessor Clerk-Recorder Fund for Salaries and Benefits funded by a release of Restricted Recorder Redaction fund balance.

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Revision No.: 0009154  
Departments: General Services  
Title: Increase appropriations for the SYVAA USFS Bldg Fire Damage  
Budget Action: Increase appropriations of \$32,520 for the General Services Capital Outlay Fund for Capital Assets funded by a release of committed General Services Projects fund balance.

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Revision No.: 0009161  
Departments: Fire  
Title: Fire: FY 22/23 Residual Fund Balance (Fund 2280)  
Budget Action: Establish appropriations of \$6,200,000 in the Fire Department, Fire Protection Dist 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.

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Revision No.: 0009163  
Departments: Fire  
Title: Fire: FY 22/23 Residual Fund Balance (Fund 1128)  
Budget Action: Establish appropriations of \$100 in the Fire Department, Fire AB1600 Fees-Orcutt 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.

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Revision No.: 0009164  
Departments: Fire  
Title: Fire: FY 22/23 Residual Fund Balance (Fund 1129)

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Budget Action: Establish appropriations of \$12,000 in the Fire Department, Fund 1129 (Fire AB1600 Fees-Goleta) to increase Restricted Fund Balance 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.

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Revision No.: 0009165  
Departments: Fire  
Title: Fire: FY 22/23 Residual Fund Balance (Fund 1130)  
Budget Action: Establish appropriations of \$12,000 in the Fire Department, Fund 1130 (Fire District Mitigation Trust) to increase Restricted Fund Balance 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.

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Revision No.: 0009166  
Departments: Fire  
Title: Fire: FY 22/23 Residual Fund Balance (Fund 1133)  
Budget Action: Establish appropriations of \$475,000 in the Fire Department, Fire AB1600 Fees 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.

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Revision No.: 0009167  
Departments: General County Programs  
Title: Establish Appropriations for FY 21-22 & 22-23 AB199 Revenue  
Budget Action: Establish appropriations of \$977,187 in General County Programs General Fund to increase Committed (line item 9861) fund balance funded by AB199 state revenue.

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Revision No.: 0009172  
Departments: Public Defender  
Title: PD - Increase Budgeted Fund Balance Draw for Indigent Defense Grant  
Budget Action: Increase appropriations of \$34,400 in Public Defender General Fund for Salaries and Benefits funded by release of Committed Public Defender Programs Fund Balance.

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Revision No.: 0009173  
Departments: Debt Service  
Title: Municipal Finance Debt Service Fund: FY 22/23 Residual Fund Balance  
Budget Action: Establish appropriations of \$76,200 in the Debt Service Department, Municipal Finance Debt Service Fund to increase Residual Fund Balance funded by a decrease to Restricted fund balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0009175  
Departments: General County Programs, General Services  
Title: Increase Revenue for Energy Efficiency Proj 8812

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**Budget Action:** Increase Appropriations of \$1,416,379 in General Services Capital Outlay for Capital Assets funded by an operating transfer from the General Fund. Increase appropriations of \$1,416,379 in General County Programs General Fund for Other Financing Uses funded by a release of Committed Advance Construction Reserve fund balance.

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**Revision No.:** 0009176  
**Departments:** Court Special Services  
**Title:** Fund 0069: Designate Unanticipated Excess Funds for Future Use  
**Budget Action:** Establish appropriations of \$497,500 in Court Special Services Court Activities Fund 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.

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**Revision No.:** 0009178  
**Departments:** First 5, Children & Families  
**Title:** First 5 22/23 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$219,000 in the First 5 Children and Family Commission 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.

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**Revision No.:** 0009181  
**Departments:** General Services, Social Services  
**Title:** Increase appropriations for DSS Kitchen Remodel at Camino Del Remedio  
**Budget Action:** Transfer appropriations of \$20,000 in Social Services Department, Social Services Fund from Capital Assets to Other Financing Uses for an operating transfer to General Services Capital Outlay Fund for a facility kitchen remodel. Increase appropriations of \$20,000 in General Services Capital Outlay Fund for Capital Assets funded by an operating transfer from the Social Services Fund.

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**Revision No.:** 0009182  
**Departments:** Agricultural Commissioner/W&M  
**Title:** Agricultural Commissioner Weights and Measures Department FY 22/23 Residual Fund Balance  
**Budget Action:** Increase appropriations of \$11,900.00 in the Agricultural Commissioner Weights and Measures Department to recognize revenue for Fund Balance funded by an increase in interest income at fiscal year-end.

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**Revision No.:** 0009184  
**Departments:** Planning & Development  
**Title:** Planning & Development: FY 2021-22 Fisheries Enhancement Contingency Residual Fund Balance  
**Budget Action:** Establish appropriations of \$19,000 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.

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**Revision No.:** 0009186  
**Departments:** Planning & Development  
**Title:** Planning & Development: FY 2022-23 Coastal Resource Mitigation Contingency Residual Fund Balance



**Budget Revision Requests**  
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**Budget Action:** Establish appropriations of \$295,000 in the Planning and Development Coastal Resource Enhancement 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.

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**Revision No.:** 0009187  
**Departments:** Planning & Development  
**Title:** Planning & Development: FY 2022-23 Isla Vista In Lieu Parking Fee Contingency Residual Fund Balance  
**Budget Action:** Establish appropriations of \$6,500 in the Planning and Development Isla Vista In-Lieu Parking Fee 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.

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**Revision No.:** 0009188  
**Departments:** County Executive Office  
**Title:** Fund Balance ARPA Funds for Future Use  
**Budget Action:** Increase appropriations of \$2,319,188 in County Executive Office COVID-19 General Assistance Fund to increase Committed County Executive Programs fund balance funded by unanticipated Local Assistance and Tribal Consistency Fund revenue and interest revenue.

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**Revision No.:** 0009191  
**Departments:** General County Programs  
**Title:** Increase Appropriations for Unanticipated Prop 172 Revenues  
**Budget Action:** Increase appropriations of \$6,205,329 in General County Programs General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated Intergovernmental Revenue-State.

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**Revision No.:** 0009193  
**Departments:** General County Programs  
**Title:** Increase Appropriations for Unanticipated Local Realignment - 2011 Revenue  
**Budget Action:** Increase appropriations of \$386,346 in General County Programs General Fund to increase Restricted Local Innovation Sub-Account fund balance funded by unanticipated Intergovernmental Revenue-State.

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**Revision No.:** 0009195  
**Departments:** General County Programs  
**Title:** Increase Appropriations for Unanticipated Federal Aid  
**Budget Action:** Increase appropriations of \$478,195 in General County Programs General Fund to increase Committed (line item 9846) Disaster Recovery fund balance funded by unanticipated Federal Aid for Disaster.

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**Revision No.:** 0009208  
**Departments:** Fire, General Services  
**Title:** General Services: Transfer Appropriations for Work in Progress as of 6/30/23

**Budget Revision Requests**  
**8/22/2023**

Budget Action: Increase appropriations of \$3.4M in General Services Vehicle Operations Fund for Capital Assets funded by an operating transfer from the Fire Protection Dist Fund to place vehicles into Work in Progress. Increase appropriations of 3.4M in the Fire Dept Fire Protection Dist Fund for Other Financing Uses funded by a release of Restricted Purpose of Fund balance.

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# Budget Revision Requests

Document Number: BJE - 0008960    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Designation for Civil Penalties

Budget Action: Increase appropriations of \$553,100 in District Attorney General Fund to increase Restricted Consumer/Environmental fund balance (\$553,100) funded by unanticipated civil penalties revenue.

Justification: In Fiscal Year 2022-23, the District Attorney received funds from penalties and fines on civil cases. Pursuant to BPC 17206, these funds are to be used to support the District Attorney's prosecution efforts on civil cases within our office. During Fiscal Year 2022-23, the District Attorney received an estimated \$553,100 in excess of expenses used to support current prosecution efforts, therefore these funds need to be restricted for civil prosecution 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	021 - District Attorney		15 - Fines, Forfeitures, and Penalties	553,100.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	553,100.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>553,100.00</u>	<u>553,100.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Caressa Stevenson	Fund/Department	021-District Attorney Funds	7/10/2023 8:08:33 AM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	7/10/2023 9:25:46 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/10/2023 9:30:36 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/10/2023 10:05:42 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/10/2023 10:41:45 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2023 12:13:22 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2023 1:11:23 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009010    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Establish Appropriations for Fund 0018 FB Transfers

Budget Action: Establish appropriations of \$355,300 in the Public Works Roads-Measure A for Other Financing Uses funded by a release of Restricted Measure A South fund balance. Establish appropriations of \$355,300 in the Public Works Roads-Capital Maintenance for Services and Supplies funded by an Operating Transfer from the Roads-Measure A Fund.

Justification: The purpose of this budget revision request is to establish appropriations of \$355,300 in Public Works Roads-Measure A for Other Financing Sources funded by a release of Restricted Purpose of Fund Balance for the Measure A POP Amendment projects.

On December 13th, 2023 the Board of Supervisors approved an amendment to the Measure A Program of Project (POP) to allocate Public Works-Roads Measure A Fund Balance to additional projects. This budget revision will allow the actualization of these appropriations for qualified expenses in these projects.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0016 - Roads-Capital Maintenance	054 - Public Works		40 - Other Financing Sources	355,300.00	0.00
0016 - Roads-Capital Maintenance	054 - Public Works		55 - Services and Supplies	0.00	355,300.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works Total:				<u>355,300.00</u>	<u>355,300.00</u>
0018 - Roads-Measure A	054 - Public Works		70 - Other Financing Uses	0.00	355,300.00
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	355,300.00	0.00
Fund: 0018 - Roads-Measure A, Department: 054 - Public Works Total:				<u>355,300.00</u>	<u>355,300.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh	Fund/Department	054-Public Works Funds	7/10/2023 3:58:56 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/10/2023 4:23:35 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/10/2023 4:33:02 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 12:48:29 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 1:49:32 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 2:26:25 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 2:32:45 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009064    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Water Resources: FY 22/23 Residual Fund Balance

Budget Action: Establish appropriations of \$1,455,000 in various Public Works Water Resources funds to increase Restricted Purpose of Fund 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 the delaying of many planned capital improvement projects as a result of increased focus on disaster recovery, storm cleanup, and storm and mitigation work. These funds will be needed in future periods to fund the projects detailed in Public Works Water Resources portion of the County's Capital Improvement Program.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2430 - Bradley Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	25,000.00	0.00
2430 - Bradley Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	25,000.00
Fund: 2430 - Bradley Flood Zone, Department: 054 - Public Works Total:				25,000.00	25,000.00
2460 - Guadalupe Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	65,000.00	0.00
2460 - Guadalupe Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	65,000.00
Fund: 2460 - Guadalupe Flood Zone, Department: 054 - Public Works Total:				65,000.00	65,000.00
2470 - Lompoc City Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	200,000.00	0.00
2470 - Lompoc City Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	200,000.00
Fund: 2470 - Lompoc City Flood Zone, Department: 054 - Public Works Total:				200,000.00	200,000.00
2500 - Los Alamos Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	35,000.00	0.00
2500 - Los Alamos Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	35,000.00
Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:				35,000.00	35,000.00
2560 - SM Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	900,000.00	0.00
2560 - SM Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	900,000.00
Fund: 2560 - SM Flood Zone, Department: 054 - Public Works Total:				900,000.00	900,000.00
2570 - SM River Levee Maint Zone	054 - Public Works		90 - Changes to Residual Fund Balance	125,000.00	0.00
2570 - SM River Levee Maint Zone	054 - Public Works		92 - Changes to Restricted	0.00	125,000.00
Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:				125,000.00	125,000.00
2590 - Santa Ynez Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	105,000.00	0.00

# Budget Revision Requests

2590 - Santa Ynez Flood Zone	054 - Public Works	92 - Changes to Restricted	0.00	105,000.00
Fund: 2590 - Santa Ynez Flood Zone, Department: 054 - Public Works Total:			<u>105,000.00</u>	<u>105,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Kimberly Ruiz		054-Public Works	7/10/2023 12:08:11 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/10/2023 12:09:33 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/10/2023 4:04:19 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 8:33:10 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 10:24:12 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 12:51:53 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 1:10:58 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009068    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Establish Appropriations for Transfer of Courthouse Construction Funds to Court

Budget Action: Increase appropriations of \$4,330,752 in General County Programs Courthouse Construction SB668 Fund for services and supplies funded by a release of Restricted (line item 9799) Purpose of Fund balance.

Justification: Pursuant to Government Code section 70402(a) any amount in a county's Courthouse Construction Fund (CCF) established per Government Code Section 76100 shall be transferred to the State Court Facilities Construction Fund at the later of the following: (1) the date of the last transfer of responsibility for court facilities from the county to the Judicial Council, or December 31, 2009, whichever is earlier, or (2) the date of the final payment of bonded indebtedness for any court facility that is paid from that fund. The County's bond indebtedness on the Santa Maria Court Clerk's Building concluded on June 30, 2022, thereby triggering a request from the State to remit a share of the fund.

The State will be transferred 80.12% of the balance at the time fee reductions go into effect, to be used in the State Court Facilities Construction Fund, while the County will retain the difference. The amount retained by the County will be used for future improvements related to the Santa Barbara County Courthouse (Historic) building that was retained by the County. All other facilities were already transferred to the State.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0071 - Courthouse Construction SB668	990 - General County Programs		55 - Services and Supplies	0.00	4,330,752.00
0071 - Courthouse Construction SB668	990 - General County Programs		92 - Changes to Restricted	4,330,752.00	0.00
Fund: 0071 - Courthouse Construction SB668, Department: 990 - General County Programs Total:				<u>4,330,752.00</u>	<u>4,330,752.00</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	7/7/2023 1:55:16 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/7/2023 2:05:37 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2023 3:57:42 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/7/2023 3:59:04 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2023 7:57:02 AM	Y

# Budget Revision Requests

Document Number: BJE - 0009082    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DSS Fund 0055: FY 2022-23 Residual Fund Balance

Budget Action: Establish appropriations of \$3,150,000 in the Social Services Dept., Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$430,000 in the Social Services Dept., Social Services Fund 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 (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.

The residual fund balance was due to unanticipated 2011 Realignment growth revenues resulting from strong sales tax collection, operating surpluses in Adult and Children Services programs, and welfare repayments.

## 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		90 - Changes to Residual Fund Balance	3,580,000.00	0.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	0.00	3,150,000.00
0055 - Social Services	044 - Social Services		93 - Changes to Committed	0.00	430,000.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>3,580,000.00</u>	<u>3,580,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Anacleto Quinovega	Fund/Department	044-Social Services Funds	7/11/2023 4:55:39 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/12/2023 8:30:38 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 8:58:02 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 9:06:07 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 10:24:46 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 11:05:57 AM	Y



# Budget Revision Requests

Document Number: BJE - 0009083    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: DSS Fund 0056: FY 2022-23 Residual Fund Balance

Budget Action: Establish appropriations of \$900,000 in the Social Services Department, SB IHSS Public Authority 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.

The residual fund balance was due to 1991 Realignment growth revenues attributable to In-Home Supportive Services.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0056 - SB IHSS Public Authority	044 - Social Services		90 - Changes to Residual Fund Balance	900,000.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services		92 - Changes to Restricted	0.00	900,000.00
Fund: 0056 - SB IHSS Public Authority, Department: 044 - Social Services Total:				<u>900,000.00</u>	<u>900,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Anacleto Quinoveva	Fund/Department	044-Social Services Funds	7/11/2023 8:22:32 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 9:21:34 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 8:14:28 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 8:17:24 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 8:43:01 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 11:32:54 AM	Y

# Budget Revision Requests

Document Number: BJE - 0009089    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works: FY FY22-23 Residual Fund Balance - 1512

Budget Action: Establish appropriations of \$20,000 in the Public Works Roads/AB 1600 Fees-Countywide 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.

The residual fund balance was due to unanticipated revenues 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>
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		90 - Changes to Residual Fund Balance	20,000.00	0.00
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		92 - Changes to Restricted	0.00	20,000.00
Fund: 1512 - Roads/AB 1600 Fees-Countywide, Department: 054 - Public Works Total:				<u>20,000.00</u>	<u>20,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/10/2023 10:12:29 AM	Y
Natalie Ruh	Fund/Department	054-Public Works Funds	7/10/2023 10:56:43 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/10/2023 12:08:15 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/10/2023 4:46:49 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 8:36:16 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 10:24:30 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 12:51:01 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 1:11:18 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009090    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Transfer Appropriations for Street Lighting Accrual

Budget Action: Transfer Appropriations of \$7,500 in Public Works CSA 31 Isla Vista from Other Financing Uses to Services and Supplies for the year end June expenditure accrual for Street Lights. Decrease Appropriations of \$7,500 in Public Works Roads-Capital Infrastructure due to unspent project proceeds at year end and establish appropriations for Services and Supplies in Public Works CSA 31 Isla Vista.

Justification: The purpose of this revision is to transfer \$7,500 in appropriations in Public Works CSA 31 Isla Vista from Other Financing Uses to Services and Supplies. This transfer is necessary to account for the year-end June expenditure accrual for Street Lights. The reason for the available appropriations in Other Financing Uses is the delay in FY 22-23 projects caused by the storm events. In Public Works Roads-Capital Infrastructure, Project 862432 Camino Corto Pedestrian Improvements has also experienced a delay due to the storm events in 2023.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0017 - Roads-Capital Infrastructure	054 - Public Works		40 - Other Financing Sources	(7,500.00)	0.00
0017 - Roads-Capital Infrastructure	054 - Public Works		55 - Services and Supplies	0.00	(7,500.00)
Fund: 0017 - Roads-Capital Infrastructure, Department: 054 - Public Works Total:				<u>(7,500.00)</u>	<u>(7,500.00)</u>
2220 - CSA 31 Isla Vista	054 - Public Works		55 - Services and Supplies	0.00	7,500.00
2220 - CSA 31 Isla Vista	054 - Public Works		70 - Other Financing Uses	0.00	(7,500.00)
Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works 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>
Natalie Ruh	Fund/Department	054-Public Works Funds	7/10/2023 10:40:03 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/10/2023 12:03:25 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 9:42:18 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 1:22:04 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 1:49:48 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 2:26:58 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 2:32:58 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009091    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works: FY 22-23 Residual Fund Balance - Fund 0016 Carryforward

Budget Action: Increase appropriations of \$9,891,000 in the Public Works, Roads Capital Maintenance Fund to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision is necessary to carryover residual project funds that will be spent in the next fiscal year. These projects have already been approved by the County Board of Supervisors through the County RdMAP process. A majority of these projects have been designed, advertised, and will be spent in the next fiscal year as construction season continues through October 2023.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0016 - Roads-Capital Maintenance	054 - Public Works		55 - Services and Supplies	0.00	(9,891,000.00)
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	0.00	9,891,000.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works 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>
Natalie Ruh	Fund/Department	054-Public Works Funds	7/11/2023 10:19:56 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2023 10:30:47 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 1:55:55 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 8:18:15 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 8:43:19 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 11:32:11 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 11:43:49 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009113    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Civil Fund 1516 and 1518

Budget Action: Increase appropriations of \$11,000 in Sheriff's Office General Fund to increase Restricted Civil Funds GC 26731 & 26746 fund balance funded by Miscellaneous Revenue . Increase appropriations of \$2,000 in Sheriff's Office General Fund for Services and Supplies funded by release of Restricted Civil Funds GC 26731 & 26746 fund balance.

Justification: Move 1516 NFI of \$11,000 to Fund Balance.

Release an additional \$2,000 in 1518 Fund Balance to offset increased expenditures not anticipated in BJE's 0009002 and 0009086.

## 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		45 - Miscellaneous Revenue	11,000.00	0.00
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	2,000.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	2,000.00	0.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	11,000.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>13,000.00</u>	<u>13,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Maria Mallow	Fund/Department	032-Sheriff Funds	7/10/2023 1:18:27 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/10/2023 1:44:04 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/10/2023 2:35:55 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/10/2023 2:50:11 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2023 3:59:43 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2023 4:23:52 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009114    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title:            Asset Forfeiture - State

Budget Action: Establish appropriation of \$21,641 in the Sheriff General Fund for Services and Supplies funded by a release of Restricted - Sheriff Asset Forfeiture - State fund balance. Transfer fund balance of \$11,025 in Sheriff General Fund from Restricted Sheriff Asset Forfeiture - Fed to Restricted Sheriff Asset Forfeiture - State fund balance.

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 Sheriff's Office did not budget for any revenue and expenses and corresponding fund balance changes.

This BJE is to release an additional \$21,641 in asset forfeiture fund balance to cover eligible law enforcement services and supplies, and transfers \$11,025 in appropriations from Sheriff Asset Forfeiture - Federal to Sheriff Asset Forfeiture - State 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	21,641.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	21,641.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>21,641.00</u>	<u>21,641.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Maria Mallow	Fund/Department	032-Sheriff Funds	7/7/2023 2:54:47 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/7/2023 4:08:41 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/10/2023 8:40:06 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/10/2023 9:17:23 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2023 12:45:02 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2023 1:22:33 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009116    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fund 0030 Livecan NFI

Budget Action: Increase appropriations of \$6,300 in Sheriff's Capital Outlay Fund to increase Restricted DMV/Livescan fund balance funded by a decrease in appropriations for Services and Supplies.

Justification: The DMV/Livescan Project 2228 had lower than anticipated cost in Services and Supplies for FY22/23. This Budget Revision increases appropriations to move all unspent monies to 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>
0030 - Capital Outlay	032 - Sheriff		55 - Services and Supplies	0.00	(6,300.00)
0030 - Capital Outlay	032 - Sheriff		92 - Changes to Restricted	0.00	6,300.00
Fund: 0030 - Capital Outlay, 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>
Maria Mallow	Fund/Department	032-Sheriff Funds	7/7/2023 2:53:32 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/7/2023 3:31:45 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/7/2023 3:47:27 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/7/2023 4:00:42 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/7/2023 4:43:40 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2023 7:56:28 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009121    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works: FY 22-23 Residual Fund Balance - 0018

Budget Action: Increase appropriations of \$780,000 in Public Works Roads Measure A Fund to increase Restricted Measure A South fund balance funded by unspent Measure A South revenues. Increase appropriations of \$350,000 in Public Works Roads Measure A Fund to increase Restricted Measure A North fund balance funded by unspent Measure A North revenues.

Justification: The purpose of this Budget Revision Request is to increase the Restricted Measure A South and North fund balance for carryforward Measure A revenues for projects delayed due to the 2023 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>
0018 - Roads-Measure A	054 - Public Works		05 - Taxes	1,130,000.00	0.00
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	0.00	1,130,000.00
Fund: 0018 - Roads-Measure A, Department: 054 - Public Works Total:				<u>1,130,000.00</u>	<u>1,130,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh	Fund/Department	054-Public Works Funds	7/11/2023 12:47:38 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2023 12:50:00 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 1:30:00 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 3:36:09 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 3:38:24 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 3:17:24 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 3:36:36 PM	Y



# Budget Revision Requests

Document Number: BJE - 0009122    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works: FY 22-23 Residual Fund Balance - 0017 HBP Projects

Budget Action: Increase Appropriations of \$5,500,000 in Public Works Roads - Capital Infrastructure Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Intergovernmental Revenue-Federal from the Highway Bridge Program. Increase Appropriations of \$200,000 in Public Works Roads - Capital Infrastructure Fund to increase Intrafund Expenditure Transfers (+) funded by a decrease in Intrafund Expenditure Transfers (-).

Justification: The purpose of this budget revision is to increase appropriations for Purpose of Fund balance in Public Works Fund 0017 Roads - Capital Infrastructure to cover construction expenditures in FY 23/24 until project closeout occurs with the Highway Bridge Program and General Fund temporary loans can be repaid. The increase in appropriations for Intrafund Transfers are used to track project closeouts.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0017 - Roads-Capital Infrastructure	054 - Public Works		26 - Intergovernmental Revenue-Federal	5,500,000.00	0.00
0017 - Roads-Capital Infrastructure	054 - Public Works		80 - Intrafund Expenditure Transfers (-)	0.00	(200,000.00)
0017 - Roads-Capital Infrastructure	054 - Public Works		85 - Intrafund Expenditure Transfers (+)	0.00	200,000.00
0017 - Roads-Capital Infrastructure	054 - Public Works		92 - Changes to Restricted	0.00	5,500,000.00
Fund: 0017 - Roads-Capital Infrastructure, Department: 054 - Public Works Total:				<u>5,500,000.00</u>	<u>5,500,000.00</u>

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Natalie Ruh	Fund/Department	054-Public Works Funds	7/11/2023 11:32:30 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/11/2023 11:47:45 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 11:53:27 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 3:30:06 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 3:34:28 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 3:51:47 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 4:39:20 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009125    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title:            FYE Final Budget Revision for Fund 0044

Budget Action: Increase appropriations of \$704,600 in Behavioral Wellness Mental Health Fund for Service & Supplies unanticipated State Realignment funds.

Justification:    Increased costs for Single Case Agreements for adolescent placement has continued to grow and is not Medi-Cal reimbursable, but a healthy economy has allowed for increased Realignment Funds, which are used to pay for these services.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0044 - Mental Health Services	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	704,600.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		55 - Services and Supplies	0.00	704,600.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				<u>704,600.00</u>	<u>704,600.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/7/2023 4:40:29 PM	Y
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/7/2023 4:41:05 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 8:17:29 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 8:46:38 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 10:07:58 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 10:10:07 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 1:10:19 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009130    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Correct Asset Forfeiture Fund Balance

Budget Action: Transfer fund balance of \$161,000 in Sheriff General Fund from Restricted Sheriff Asset Forfeiture-Fed to Restricted Sheriff Asset Forfeiture-State fund balance.

Justification: A reconciliation of Asset Forfeiture accounts shows drawdown on incorrect line item accounts from prior years. This BJE transfers fund balance to the correct Line Item.

## 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		92 - Changes to Restricted	161,000.00	0.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	161,000.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>161,000.00</u>	<u>161,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Maria Mallow	Fund/Department	032-Sheriff Funds	7/7/2023 3:41:57 PM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	7/7/2023 3:42:27 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/7/2023 4:09:36 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/10/2023 9:04:11 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2023 10:57:29 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/10/2023 10:58:31 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2023 12:45:21 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009131    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Restrict Committed Fund Balance to fund FY22-23 projects being carried forward to FY23-24

Budget Action: Increase appropriations of \$36,809 in Clerk-Recorder-Assessor General Fund to increase Committed Clerk Record Assessor Projects fund balance funded by decrease of appropriations in Services and Supplies (\$23,599) and Capital Assets (\$13,210).

Justification: Clerk-Recorder-Assessor is requesting to restrict \$23,598.88 from Services and Supplies to Fund Balance-Committed Clerk Record Assessor Projects to the allow Clerk-Recorder-Assessor to finish FY 22-23 Santa Barbara Elections front counter remodel in FY23-24 due to various delays. Furniture was ordered in May but delivery was delayed and the electrical work is postponed until furniture is installed. The estimated cost for this was \$20,498.88 in furniture and \$3,100 in electrical. Elections had 5 permanent staff members in the front counter area but only 2 "cubicle" style desks. Clerk-Recorder-Assessor is requesting to restrict \$13,209.09 from Capital Assets to Fund Balance-Committed Clerk Record Assessor Projects to the allow Clerk-Recorder-Assessor to purchase copiers in FY23-24 for the Assessor that were postponed due to various delays. Both the Assessor and Elections were scheduled to purchase new copiers in FY22-23 however due to staffing changes and projected budget shortage only Elections to purchase copiers because their need was greater. Coastal Copy is recommending the replacement of all 2015 copiers to be compliant with the latest security patches.

## 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	062 - Clerk-Recorder-Assessor		55 - Services and Supplies	0.00	(23,599.00)
0001 - General	062 - Clerk-Recorder-Assessor		65 - Capital Assets	0.00	(13,210.00)
0001 - General	062 - Clerk-Recorder-Assessor		93 - Changes to Committed	0.00	36,809.00
Fund: 0001 - General, Department: 062 - Clerk-Recorder-Assessor 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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2023 9:55:49 AM	Y
Vanessa Graeff	Fund/Department	062-Clerk-Recorder-Assessor Funds	7/11/2023 10:03:08 AM	Y
Melinda Greene	Fund/Department	062-Clerk-Recorder-Assessor Funds	7/11/2023 10:03:30 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 3:27:18 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 3:32:55 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 3:40:37 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 4:45:59 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009132    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Supplemental Realignment and SABG Funding

Budget Action: Increase Appropriations of \$1,400,000 in the Behavioral Wellness Department, Alcohol and Drug Programs (ADP) Fund, for Services and Supplies (\$290,000) and increased Restricted Purpose of Fund Balance (\$1,110,000) funded by unanticipated Realignment revenue (\$875,000) and SABG revenue (\$525,000).

Justification: This budget revision establishes appropriations to increase Services and Supplies and restrict the amount that would produce residual fund balance resulting from unanticipated revenue.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	875,000.00	0.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		26 - Intergovernmental Revenue-Federal	525,000.00	0.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		55 - Services and Supplies	0.00	290,000.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	1,110,000.00
Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total:				<u>1,400,000.00</u>	<u>1,400,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2023 10:01:28 AM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2023 10:04:45 AM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 10:52:49 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 1:29:03 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 1:50:12 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 2:25:03 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 2:33:15 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009135    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Forfeitures and Penalties, and Interest Revenues

Budget Action: Increase appropriations of \$100,000 in General County Programs Criminal Justice Facility Construction Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Forfeitures and Penalties (\$70,000), and Interest revenue (\$30,000).

Justification: This budget revision allocates unanticipated Forfeitures and Penalties, and Interest Revenues to the Restricted Purpose of Fund 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>
0070 - Crim Justice Facility Constr	990 - General County Programs		15 - Fines, Forfeitures, and Penalties	70,000.00	0.00
0070 - Crim Justice Facility Constr	990 - General County Programs		20 - Use of Money and Property	30,000.00	0.00
0070 - Crim Justice Facility Constr	990 - General County Programs		92 - Changes to Restricted	0.00	100,000.00
Fund: 0070 - Crim Justice Facility Constr, Department: 990 - General County Programs 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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/8/2023 1:13:53 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/10/2023 7:57:50 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/10/2023 9:18:02 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2023 12:20:28 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2023 1:22:20 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009137    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Forfeitures/Penalties, and Interest Revenues

Budget Action: Increase appropriations of \$120,000 in General County Programs Courthouse Construction SB668 Fund to increase Restricted Purpose of Fund fund balance funded by unanticipated Forfeitures and Penalties (\$70,000), and Interest revenue(\$50,000).

Justification: This budget revision allocates unanticipated Forfeitures and Penalties, and Interest Revenues to the Restricted Purpose of Fund 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>
0071 - Courthouse Construction SB668	990 - General County Programs		15 - Fines, Forfeitures, and Penalties	70,000.00	0.00
0071 - Courthouse Construction SB668	990 - General County Programs		20 - Use of Money and Property	50,000.00	0.00
0071 - Courthouse Construction SB668	990 - General County Programs		92 - Changes to Restricted	0.00	120,000.00
Fund: 0071 - Courthouse Construction SB668, Department: 990 - General County Programs Total:				120,000.00	120,000.00

## 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	7/9/2023 1:08:43 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/10/2023 7:55:53 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/10/2023 9:18:42 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2023 12:20:40 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2023 1:23:06 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009139    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Committed Fund Balance Adjustments for BOS Discretionary Funding

Budget Action: Increase appropriations of \$21,310 in General County Programs General Fund for Services and Supplies funded by release of Committed (9828) fund balance. Increase appropriations of \$19,337 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 budget revision increases Services and Supplies appropriations by \$21,310 and decreases Committed General County Programs fund balance for overages in District 1 (\$5,863) and Board General (\$15,447). Additionally, this budget revision decreases Services and Supplies appropriations by \$19,337 and increases Committed General County Programs fund balance for Board Districts 2, 3, 4, and 5 discretionary use in future years (D-2 = \$2,742, D-3 = \$1,620, D-4 = \$7,500, and D-5 = \$7,475).

## 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	1,973.00
0001 - General	990 - General County Programs		93 - Changes to Committed	21,310.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	19,337.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>21,310.00</u>	<u>21,310.00</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	7/9/2023 4:29:47 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/10/2023 2:40:49 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/10/2023 2:50:35 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2023 4:46:56 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 8:20:19 AM	Y



# Budget Revision Requests

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Document Number: BJE - 0009143    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness: Restricted Fund Balance to offset MHSA revenue shortfall

Budget Action: Decrease budgeted revenues of \$4,400,000 in the Behavior Wellness Mental Health Services Act Fund in Intergovernmental Revenue-State offset by release of Restricted Purpose of Fund balance.

Justification: MHSA Revenue for FY 22/23 are lower than state projections, and in addition, they were impacted by the delay in personal income tax filing to October 2023.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0048 - Mental Health Services Act	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	(4,400,000.00)	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	4,400,000.00	0.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness 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>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2023 1:19:36 PM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/11/2023 2:04:35 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 2:08:15 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 3:01:25 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 3:08:28 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 3:34:25 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 4:22:58 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009144    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness - Mental Health Services Fund: FY 22/23 Residual Fund Balance

Budget Action: Establish appropriations of \$2,650,000 in Behavioral Wellness Mental Health Services Fund to increase Restricted Purpose of Fund Balance funded by unanticipated revenue from Intergovernmental-State and Charges for Services.

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 appropriations to restrict amounts that would produce residual fund balance resulting from operations at fiscal year-end. The amounts that would produce residual fund balance were due to salary savings and unanticipated revenue.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0044 - Mental Health Services	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	2,650,000.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	2,650,000.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				<u>2,650,000.00</u>	<u>2,650,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/10/2023 3:08:27 PM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/10/2023 3:16:16 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/11/2023 11:51:30 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 12:16:26 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 1:51:11 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 2:50:36 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 3:03:24 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009147    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations For AB109 FY 22-23 Unspent Funds

Budget Action: Increase appropriations of \$1,903,572 in Probation Dept General Fund to increase Restricted Local Realignment 2011 fund balance funded by unanticipated AB109 revenue. Transfer appropriations of \$5,344,513 in Probation Dept General Fund from Services and Supplies (\$3,457,657) and Salaries and Employee Benefits (\$1,886,856) to increase Restricted Local Realignment 2011 fund balance.

Justification: This Budget Revision Request increases appropriations to allow for an increase to Restricted Local Realignment 2011 fund balance for AB109 FY 22-23 unspent funds. The unspent funds consist of salary savings due to vacancies and lower than anticipated services and supplies expenditures. The unspent funds will be available for the continuance of existing AB109 service levels or enhance them in future fiscal years.

GOV § 30025 (f)(11): "The moneys in and transferred from the Local Community Corrections Account, and the moneys in its successor subaccount, the Community Corrections Subaccount and the Community Corrections Growth Special Account, shall be the source of funding for the provisions of Chapter 15 of the Statutes of 2011. The funding shall not be used by local agencies to supplant other funding for Public Safety Services. This account, subaccount, and special account shall be the source of funding for the Postrelease Community Supervision Act of 2011, as enacted by Section 479 of Chapter 15 of the Statutes of 2011, and to fund the housing of parolees in county jails."

## 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		25 - Intergovernmental Revenue-State	1,903,572.00	0.00
0001 - General	022 - Probation		50 - Salaries and Employee Benefits	0.00	(1,886,856.00)
0001 - General	022 - Probation		55 - Services and Supplies	0.00	(3,457,657.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	7,248,085.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>1,903,572.00</u>	<u>1,903,572.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Christina Sibley	Fund/Department	022-Probation Funds	7/11/2023 9:50:03 AM	Y
Vanessa Escobar	Fund/Department	022-Probation Funds	7/11/2023 9:52:06 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/11/2023 10:37:04 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 12:13:02 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 1:50:43 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 2:57:18 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 3:03:39 PM	Y

# Budget Journal Entry

Document Number:	BJE - 0009150	Batch ID:	2801371	Created On:	7/11/2023 10:09:16 AM
Document Description:	Increase Appropriations for Jan 2023 Storm Costs	Processed On:	7/11/2023 2:33:37 PM	Created By:	Steven Yee
Post On:	6/30/2023	Processed By:	Sara Weal		

## References

Audit Trail: Actualizing JE:

## Budget Revision Request

Agenda Item: Agenda Date: 8/22/2023 Approval: BOS 4/5 Has Board Letter: No

Related Event: FYE

Title: Increase Appropriations for Cost Recovery Consultant Contract

Budget Action: Increase appropriations of \$250,000 in the General County Programs General Fund for Services and Supplies funded by release of committed Disaster Recovery fund balance.

Justification: This budget revision increases appropriations in General County Programs for additional consulting services provided by Ernst and Young in the amount of \$250,000 funded by release of committed fund balance.

Ernst & Young LLP will strategically manage the project development and administration of various Federal and State Disaster Programs related to Presidentially-declared 2023 Storm Events disaster (January 2023, DR-4583).

## Budget Revision Request 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	250,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	250,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>250,000.00</u>	<u>250,000.00</u>

## Accounting

<u>Fund</u>	<u>Dept</u>	<u>GL Acct</u>	<u>LI Acct</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Prog</u>	<u>OUnit</u>	<u>Proj</u>	<u>Budget Period</u>	<u>Description</u>
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## Budget Journal Entry

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0001	990	2420	9846	250,000.00		1310	23STM1	202306	Add'l EY Disaster Consult
0001	990	2530	7510		250,000.00	1310	23STM1	202306	Add'l EY Disaster Consult
			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>
Steven Yee	CEO Analyst	All Depts-All Funds	7/11/2023 10:18:01 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 1:26:24 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 1:51:27 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 2:08:08 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 2:33:30 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009151    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Recognize Unanticipated Insurance Proceeds in General County Programs

Budget Action: Increase appropriations of \$1,504,105 in the General County Programs General Fund for Services and Supplies funded by unanticipated Insurance Proceeds & Recovery revenue from PRISM (Public Risk Innovation, Solutions, and Management) insurance group.

Justification: This budget revision recognizes unanticipated insurance proceeds of \$1,504,105 from PRISM (Public Risk Innovation, Solutions, and Management) for reimbursement of costs incurred by the County associated with Thomas Fire and Debris flow litigation.

## 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		45 - Miscellaneous Revenue	1,504,105.00	0.00
0001 - General	990 - General County Programs		55 - Services and Supplies	0.00	1,504,105.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>1,504,105.00</u>	<u>1,504,105.00</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	7/11/2023 1:26:44 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/11/2023 2:48:03 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/11/2023 3:09:25 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/11/2023 4:01:23 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/11/2023 4:39:12 PM	Y

## Budget Journal Entry

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Document Number: BJE - 0009152      Batch ID: 2801480      Created On: 7/11/2023 12:33:34 PM  
 Document Description: Proj 19014 - Probation New HQ Funding      Processed On: 7/12/2023 2:22:44 PM      Created By: Toni Bailey  
 Post On: 6/30/2023      Processed By: Sara Weal

### References

Audit Trail: JE0251618      Actualizing JE:

### Budget Revision Request

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Agenda Item:      Agenda Date: 8/22/2023      Approval: BOS 4/5      Has Board Letter: No

Related Event: FYE

Title: Increase Appropriations and Revenue for New Probation Headquarters from Advance Construction Reserve

Budget Action: Increase Appropriations of \$981,200 in General Services Capital Outlay Fund for Capital Assets funded by an operating transfer from the General Fund. Increase appropriations of \$981,200 in General County Programs General Fund for Other Financing Uses funded by a release of Committed Advance Construction Reserve fund balance

Justification: This Budget Revision increases both the Revenue and the Expenditures to fund the Fiscal Year 22/23 Expenditures for the Design of the new Probation Headquarters building. The \$981,200 is the additional funding needed (in addition to the \$257,077 already budgeted) to fund the actual expenditures of this project in FY 22/23.

Board letter is attached only for reference.

The funding for this phase of the project will initially be provided by the Advance Construction Reserve fund balance established in General County Programs. If the County issues debt to fund this and other capital projects later in the calendar year, General Services will request that these costs be reimbursed back to the fund balance.

The General Services Department, in partnership with the Probation Department has initiated the process to procure programming verification, professional design, planning, cost estimating, commissioning, and construction administration consulting services for a new Probation Headquarters Building.

### Budget Revision Request Financial Summary

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Fund	Department	Project	Object Level	Source Amount	Use Amount
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	981,200.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	981,200.00
	Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:			981,200.00	981,200.00
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	981,200.00
0001 - General	990 - General County Programs		93 - Changes to Committed	981,200.00	0.00

## Budget Journal Entry

Fund: 0001 - General, Department: 990 - General County Programs Total: 981,200.00 981,200.00

### Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0030	063	2420	5910	981,200.00		1930		19014	202306	Advanced Construction Reserve - New Probation HQ
0030	063	2530	8200		981,200.00	1930		19014	202306	Advanced Construction Reserve - New Probation HQ
0001	990	2530	7901		981,200.00	8300			202306	Advanced Construction Reserve - New Probation HQ
0001	990	2420	9819	981,200.00		8300			202306	Advanced Construction Reserve - New Probation HQ
Total				<u>1,962,400.00</u>	<u>1,962,400.00</u>					

### Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Toni Bailey	Fund/Department	063-General Services Funds	7/12/2023 11:52:14 AM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/12/2023 11:52:33 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/12/2023 12:04:49 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 1:02:32 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 1:13:49 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 2:20:00 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 2:22:38 PM	Y



# Budget Revision Requests

Document Number: BJE - 0009153    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Release restricted designations to cover lower than expected revenue.

Budget Action: Decrease budgeted revenues of \$188,000 in Clerk-Recorder Assessor Clerk-Recorder Fund in Charges for Services offset by a release of Restricted Recorder Modernization fund balance (\$180,000) and Restricted Recorder ERDS fund balance (\$8,000). Increase appropriations of \$8,000 in Clerk-Recorder Assessor Clerk-Recorder Fund for Salaries and Benefits funded by a release of Restricted Recorder Redaction fund balance.

Justification: Recording volumes decreased by 40% from prior year due to the Fed increasing interest rates. Both E-Recording (ERDS) and Automation collected substantially less as a result and required using fund balance from the respectful designation to fund recording projects. Clerk-Recorder was careful to bill salaries to the redaction program as appropriate to recoup some of the lost recording revenue.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0050 - Clerk-Recorder	062 - Clerk-Recorder-Assessor		30 - Charges for Services	(188,000.00)	0.00
0050 - Clerk-Recorder	062 - Clerk-Recorder-Assessor		50 - Salaries and Employee Benefits	0.00	8,000.00
0050 - Clerk-Recorder	062 - Clerk-Recorder-Assessor		92 - Changes to Restricted	196,000.00	0.00
Fund: 0050 - Clerk-Recorder, Department: 062 - Clerk-Recorder-Assessor Total:				<u>8,000.00</u>	<u>8,000.00</u>

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Melinda Greene	Fund/Department	062-Clerk-Recorder-Assessor Funds	7/11/2023 3:35:38 PM	Y
Vanessa Graeff	Fund/Department	062-Clerk-Recorder-Assessor Funds	7/11/2023 3:36:56 PM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/12/2023 11:59:46 AM	Y
Melinda Greene	Fund/Department	062-Clerk-Recorder-Assessor Funds	7/12/2023 12:56:53 PM	Y
Vanessa Graeff	Fund/Department	062-Clerk-Recorder-Assessor Funds	7/12/2023 1:09:53 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 1:12:46 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 1:52:04 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 2:19:07 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 2:23:41 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009154    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase appropriations for the SYVAA USFS Bldg Fire Damage

Budget Action: Increase appropriations of \$32,520 for the General Services Capital Outlay Fund for Capital Assets funded by a release of committed General Services Projects fund balance.

Justification: This budget revision is to increase the appropriations for the design and structural services for the rebuild of the Santa Ynez US Forest Service building which sustained fire damage in March of 2022. The design and construction are funded by insurance proceeds which are included in the Capital Outlay fund balance. This budget revision allows the fund balance to be released to fund design costs in the 2022/23 Fiscal Year.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	32,520.00
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	32,520.00	0.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>32,520.00</u>	<u>32,520.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Toni Bailey	Fund/Department	063-General Services Funds	7/11/2023 1:29:08 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/11/2023 1:53:38 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/12/2023 2:59:49 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 3:20:33 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 3:28:20 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 3:54:50 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 5:01:53 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009161    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fire: FY 22/23 Residual Fund Balance (Fund 2280)

Budget Action: Establish appropriations of \$6,200,000 in the Fire Department, Fire Protection Dist 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was primarily due to salary savings as a result of the delayed firefighter recruit academy, unspent proceeds related to delayed capital/facilities projects and the delayed receipt of several high dollar equipment and rolling stock purchases.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2280 - Fire Protection Dist	031 - Fire		90 - Changes to Residual Fund Balance	6,200,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	6,200,000.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>6,200,000.00</u>	<u>6,200,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Diane Sauer	Fund/Department	031-Fire Funds	7/12/2023 10:27:49 AM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2023 11:25:14 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 12:39:47 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 1:50:02 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 1:53:09 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 3:18:02 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009163    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fire: FY 22/23 Residual Fund Balance (Fund 1128)

Budget Action: Establish appropriations of \$100 in the Fire Department, Fire AB1600 Fees-Orcutt 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to 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>
1128 - Fire AB 1600 Fees-Orcutt	031 - Fire		90 - Changes to Residual Fund Balance	100.00	0.00
1128 - Fire AB 1600 Fees-Orcutt	031 - Fire		92 - Changes to Restricted	0.00	100.00
Fund: 1128 - Fire AB 1600 Fees-Orcutt, Department: 031 - Fire Total:				<u>100.00</u>	<u>100.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Diane Sauer	Fund/Department	031-Fire Funds	7/12/2023 9:42:24 AM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2023 11:28:30 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 12:44:27 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 1:50:14 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 1:52:52 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 2:23:11 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009164    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fire: FY 22/23 Residual Fund Balance (Fund 1129)

Budget Action: Establish appropriations of \$12,000 in the Fire Department, Fund 1129 (Fire AB1600 Fees-Goleta) to increase Restricted Fund Balance 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to 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>
1129 - Fire/AB 1600 Fees-Goleta	031 - Fire		90 - Changes to Residual Fund Balance	12,000.00	0.00
1129 - Fire/AB 1600 Fees-Goleta	031 - Fire		92 - Changes to Restricted	0.00	12,000.00
Fund: 1129 - Fire/AB 1600 Fees-Goleta, Department: 031 - Fire Total:				<u>12,000.00</u>	<u>12,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Diane Sauer	Fund/Department	031-Fire Funds	7/12/2023 9:43:42 AM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2023 11:35:45 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 1:01:03 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 1:50:30 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 1:51:29 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 2:24:35 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009165    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fire: FY 22/23 Residual Fund Balance (Fund 1130)

Budget Action: Establish appropriations of \$12,000 in the Fire Department, Fund 1130 (Fire District Mitigation Trust) to increase Restricted Fund Balance 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to interest income and unanticipated revenues associated with development impact mitigation fees for projects within tract maps that were grandfathered under the prior mitigation fee program.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1130 - Fire District Mitigation Trust	031 - Fire		90 - Changes to Residual Fund Balance	12,000.00	0.00
1130 - Fire District Mitigation Trust	031 - Fire		92 - Changes to Restricted	0.00	12,000.00
Fund: 1130 - Fire District Mitigation Trust, Department: 031 - Fire Total:				<u>12,000.00</u>	<u>12,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Diane Sauer	Fund/Department	031-Fire Funds	7/12/2023 9:44:14 AM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2023 11:31:39 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 12:59:08 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 1:50:47 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 1:52:17 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 2:23:50 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009166    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fire: FY 22/23 Residual Fund Balance (Fund 1133)

Budget Action: Establish appropriations of \$475,000 in the Fire Department, Fire AB1600 Fees 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 appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to development impact mitigation fee revenues 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>
1133 - Fire AB1600 Fees	031 - Fire		90 - Changes to Residual Fund Balance	475,000.00	0.00
1133 - Fire AB1600 Fees	031 - Fire		92 - Changes to Restricted	0.00	475,000.00
Fund: 1133 - Fire AB1600 Fees, Department: 031 - Fire Total:				<u>475,000.00</u>	<u>475,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Diane Sauer	Fund/Department	031-Fire Funds	7/12/2023 9:44:46 AM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2023 11:35:16 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 12:50:07 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 1:51:04 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 1:52:34 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 2:24:14 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009167    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Establish Appropriations for FY 21-22 & 22-23 AB199 Revenue

Budget Action: Establish appropriations of \$977,187 in General County Programs General Fund to increase Committed (line item 9861) fund balance funded by AB199 state revenue.

Justification: This budget revision recognizes unanticipated AB 199 criminal fee revenue and establishes appropriations to preserve these funds in General County Programs Committed 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	990 - General County Programs		25 - Intergovernmental Revenue-State	977,187.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	977,187.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>977,187.00</u>	<u>977,187.00</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	7/11/2023 10:48:50 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 11:00:54 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 11:41:49 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 11:46:15 AM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 1:51:27 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0009172    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: PD - Increase Budgeted Fund Balance Draw for Indigent Defense Grant

Budget Action: Increase appropriations of \$34,400 in Public Defender General Fund for Salaries and Benefits funded by release of Committed Public Defender Programs Fund Balance.

Justification: This budget revision will release \$34,400 from the Public Defender Programs committed fund balance to cover salaries and benefit expenses associated with the Indigent Defense 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	023 - Public Defender		50 - Salaries and Employee Benefits	0.00	34,400.00
0001 - General	023 - Public Defender		93 - Changes to Committed	34,400.00	0.00
Fund: 0001 - General, Department: 023 - Public Defender Total:				<u>34,400.00</u>	<u>34,400.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Paloma Moran		023-Public Defender	7/12/2023 3:39:56 PM	Y
Deepak Budwani	Fund/Department	023-Public Defender Funds	7/12/2023 3:41:32 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/12/2023 3:42:24 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 4:02:14 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 4:40:53 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/12/2023 5:08:44 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 5:10:54 PM	Y

# Budget Journal Entry

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Document Number: BJE - 0009173      Batch ID: 2801950      Created On: 7/12/2023 9:15:00 AM  
 Document Description: Actualize FY 22/23 Residual Fund Balance      Processed On: 7/12/2023 4:17:14 PM      Created By: Le Anne Hagerty  
 Post On: 6/30/2023      Processed By: Sara Weal

## References

Audit Trail: Actualizing JE: 0252666

## Budget Revision Request

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Agenda Item: Agenda Date: 8/22/2023 Approval: BOS 4/5 Has Board Letter: No

Related Event: FYE

Title: Municipal Finance Debt Service Fund: FY 22/23 Residual Fund Balance

Budget Action: Establish appropriations of \$76,200 in the Debt Service Department, Municipal Finance Debt Service Fund to increase Residual Fund Balance funded by a decrease to Restricted fund balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification: This budget revision releases Restricted fund balance to offset a decrease in Money and Property due to actualizing a negative fair market value (unrealized loss) for Certificate of Participation (COP) reserves held by trustee, and to offset a decrease in Other Financing Sources due to actualizing a decrease in required debt payment transfers from the General Fund.

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

The residual fund balance was primarily due to an unrealized loss for Certificate of Participation reserves held by trustee, and a decrease in required debt payment transfers from the General Fund.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0036 - Municipal Finance Debt Svc	992 - Debt Service		90 - Changes to Residual Fund Balance	0.00	76,200.00
0036 - Municipal Finance Debt Svc	992 - Debt Service		92 - Changes to Restricted	76,200.00	0.00
Fund: 0036 - Municipal Finance Debt Svc, Department: 992 - Debt Service Total:				<u>76,200.00</u>	<u>76,200.00</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

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0036	992	2420	9799	56,200.00	5430	202306	Actualize FY 22/23 Neg Residual Fund Balance	
0036	992	2420	9717	20,000.00	5320	202306	Actualize FY 22/23 Neg Residual Fund Balance	
0036	992	2530	9601		76,200.00	5430	202306	Actualize FY 22/23 Neg Residual Fund Balance
			Total	<u>76,200.00</u>	<u>76,200.00</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	7/12/2023 1:14:18 PM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/12/2023 1:36:59 PM	Y
Kimberly Tesoro	Fund/Department	065-Debt Service Funds	7/12/2023 2:31:55 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 3:26:45 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 3:29:08 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 3:54:24 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 4:17:09 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009175    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Revenue for Energy Efficiency Proj 8812

Budget Action: Increase Appropriations of \$1,416,379 in General Services Capital Outlay for Capital Assets funded by an operating transfer from the General Fund. Increase appropriations of \$1,416,379 in General County Programs General Fund for Other Financing Uses funded by a release of Committed Advance Construction Reserve fund balance.

Justification: This Budget Revision increases Revenue in the Capital Outlay for a contribution from the General Fund Advanced Construction Reserve to fund expenditures against the CEC loan which will be returned to the General Fund once the CEC energy efficiency loan is received by December 2023.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	1,416,379.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	1,416,379.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				1,416,379.00	1,416,379.00
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	1,416,379.00
0001 - General	990 - General County Programs		93 - Changes to Committed	1,416,379.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				1,416,379.00	1,416,379.00

## Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Brant Markley	Fund/Department	063-General Services Funds	7/12/2023 11:47:32 AM	Y
Toni Bailey	Fund/Department	063-General Services Funds	7/12/2023 11:47:50 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/12/2023 11:48:32 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/12/2023 12:11:54 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 1:10:38 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 1:14:14 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 2:21:18 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 2:22:23 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009176    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fund 0069: Designate Unanticipated Excess Funds for Future Use

Budget Action: Establish appropriations of \$497,500 in Court Special Services Court Activities Fund 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: This budget revision establishes appropriations of \$497,500 in Court Special Services Court Activities Fund to increase Committed Purpose of Fund balance funded by unanticipated lower expense totals.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0069 - Court Activities	025 - Court Special Services		90 - Changes to Residual Fund Balance	497,500.00	0.00
0069 - Court Activities	025 - Court Special Services		93 - Changes to Committed	0.00	497,500.00
Fund: 0069 - Court Activities, Department: 025 - Court Special Services Total:				<u>497,500.00</u>	<u>497,500.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Marcos Ybarra		72-Santa Barbara Superior Courts	7/12/2023 2:13:47 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2023 3:20:19 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 3:35:41 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 3:36:57 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 3:42:36 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 3:51:45 PM	Y

# Budget Revision Requests

Document Number: BJE - 0009178    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: First 5 22/23 Residual Fund Balance

Budget Action: Establish appropriations of \$219,000 in the First 5 Children and Family Commission 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. The budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to lower than expected state revenues.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		90 - Changes to Residual Fund Balance	219,000.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	0.00	219,000.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>219,000.00</u>	<u>219,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Marisela Morales		994-First 5, Children & Families	7/12/2023 12:26:37 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 2:14:51 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 3:37:10 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2023 3:40:56 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 3:44:31 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 3:49:45 PM	Y



## Budget Journal Entry

Fund: 0030 - Capital Outlay, Department: 063 - General Services Total: 20,000.00 20,000.00

### Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0055	044	2530	8200	20,000.00		5000	5110		202306	Decrease unspent appropriation in Capital Assets
0055	044	2530	7901		20,000.00	5000	8001		202306	Increase appropriation in Operating Transfers
0030	063	2420	5911	20,000.00		1930		22022	202306	Increase financing sources
0030	063	2530	8200		20,000.00	1930		22022	202306	Increase appropriation in Capital Assets
Total				<u>40,000.00</u>	<u>40,000.00</u>					

### Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Anacleto Quinoveva	Fund/Department	044-Social Services Funds	7/12/2023 1:38:48 PM	Y
Brant Markley	Fund/Department	063-General Services Funds	7/12/2023 1:42:43 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/12/2023 1:45:15 PM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	7/12/2023 3:07:49 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/12/2023 3:36:39 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 3:38:48 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 3:45:02 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/12/2023 3:50:40 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 4:48:44 PM	Y



# Budget Revision Requests

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Document Number: BJE - 0009182    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title:                    Agricultural Commissioner Weights and Measures Department FY 22/23 Residual Fund Balance

Budget Action: Increase appropriations of \$11,900.00 in the Agricultural Commissioner Weights and Measures Department to recognize revenue for Fund Balance funded by an increase in interest income at fiscal year-end.

Justification:    This increase in fund balance was due to unanticipated 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		20 - Use of Money and Property	11,900.00	0.00
0080 - SB Oak Restoration Program	051 - Agricultural		92 - Changes to Restricted	0.00	11,900.00
Fund: 0080 - SB Oak Restoration Program, Department: 051 - Agricultural Commissioner/W&M Total:				<u>11,900.00</u>	<u>11,900.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Reese Ellestad	CEO Analyst	All Depts-All Funds	7/12/2023 4:45:34 PM	Y
Kendra Stites	Fund/Department	051-Ag Comm Funds	7/13/2023 7:19:08 AM	Y
Matthew Maiten	Fund/Department	051-Ag Comm Funds	7/13/2023 7:23:30 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/13/2023 9:13:35 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/13/2023 9:37:12 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/13/2023 9:58:35 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/13/2023 10:03:18 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009184    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2021-22 Fisheries Enhancement Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$19,000 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	19,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	19,000.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development Total:				<u>19,000.00</u>	<u>19,000.00</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	7/12/2023 3:32:53 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/12/2023 3:38:13 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 3:41:31 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 4:18:49 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 4:40:23 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/12/2023 5:02:12 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009186    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2022-23 Coastal Resource Mitigation Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$295,000 in the Planning and Development Coastal Resource Enhancement 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.

## 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		90 - Changes to Residual Fund Balance	295,000.00	0.00
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	295,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				<u>295,000.00</u>	<u>295,000.00</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	7/12/2023 4:09:50 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/12/2023 4:18:05 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 4:20:46 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 5:06:13 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 5:07:01 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/12/2023 5:09:11 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009187    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2022-23 Isla Vista In Lieu Parking Fee Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$6,500 in the Planning and Development Isla Vista In-Lieu Parking Fee 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 no claims occurring during the year against 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>
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		90 - Changes to Residual Fund Balance	6,500.00	0.00
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		92 - Changes to Restricted	0.00	6,500.00
Fund: 1416 - Isla Vista In-Lieu Parking Fee, Department: 053 - Planning & Development Total:				<u>6,500.00</u>	<u>6,500.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
David Mitchell	Fund/Department	053-Planning & Development Funds	7/12/2023 4:41:49 PM	Y
Katrina Fernandez	CEO Analyst	All Depts-All Funds	7/12/2023 4:47:16 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 4:53:29 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 5:04:00 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 5:06:35 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/12/2023 5:07:02 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009188    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Fund Balance ARPA Funds for Future Use

Budget Action: Increase appropriations of \$2,319,188 in County Executive Office COVID-19 General Assistance Fund to increase Committed County Executive Programs fund balance funded by unanticipated Local Assistance and Tribal Consistency Fund revenue and interest revenue.

Justification: This budget revision establishes appropriations of \$2,319,188 for an allocation of Local Assistance and Tribal Consistency Fund revenues received, in addition to interest revenue. These funds will not be expended in the current fiscal year. As such, this BJE will preserve those funds in fund balance for future use.

## 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	2,319,188.00	0.00
0002 - COVID-19 General Assistance	012 - County Executive Office		93 - Changes to Committed	0.00	2,319,188.00
Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:				<u>2,319,188.00</u>	<u>2,319,188.00</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	7/12/2023 4:10:25 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/12/2023 4:14:59 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/12/2023 4:40:36 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/12/2023 5:08:06 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/12/2023 5:10:24 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0009191    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Prop 172 Revenues

Budget Action: Increase appropriations of \$6,205,329 in General County Programs General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated Intergovernmental Revenue-State.

Justification: This budget revision allocates unanticipated Prop 172 funds to the Restricted Public Safety Prop 172 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	990 - General County Programs		25 - Intergovernmental Revenue-State	6,205,329.00	0.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	0.00	6,205,329.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>6,205,329.00</u>	<u>6,205,329.00</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	7/12/2023 9:18:02 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/13/2023 9:15:24 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/13/2023 9:36:41 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/13/2023 9:57:59 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/13/2023 10:03:42 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009193    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Local Realignment - 2011 Revenue

Budget Action: Increase appropriations of \$386,346 in General County Programs General Fund to increase Restricted Local Innovation Sub-Account fund balance funded by unanticipated Intergovernmental Revenue-State.

Justification: This budget revision allocates unanticipated Local Realignment - 2011 Revenue to the Restricted Local Innovation Sub-Account 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	990 - General County Programs		25 - Intergovernmental Revenue-State	386,346.00	0.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	0.00	386,346.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>386,346.00</u>	<u>386,346.00</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	7/12/2023 9:31:42 PM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/13/2023 9:16:56 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/13/2023 9:36:55 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/13/2023 9:58:25 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/13/2023 10:04:06 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0009195    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Federal Aid

Budget Action: Increase appropriations of \$478,195 in General County Programs General Fund to increase Committed (line item 9846) Disaster Recovery fund balance funded by unanticipated Federal Aid for Disaster.

Justification: This budget revision allocates unanticipated Federal Aid for Disaster to the Committed Disaster Recovery 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	990 - General County Programs		26 - Intergovernmental Revenue-Federal	478,195.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	478,195.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>478,195.00</u>	<u>478,195.00</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	7/13/2023 9:06:37 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	7/13/2023 9:25:47 AM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/13/2023 9:37:04 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/13/2023 9:58:48 AM	Y
Jacqueline Salvador	Chief Deputy Controller	All Depts-All Funds	7/13/2023 10:04:46 AM	Y



# Budget Revision Requests

Document Number: BJE - 0009208    Agenda Item:    Agenda Date: 8/22/2023    Approval: BOS 4/5    Has Board Letter: No

Related Event: Fiscal Year End

Title: General Services: Transfer Appropriations for Work in Progress as of 6/30/23

Budget Action: Increase appropriations of \$3.4M in General Services Vehicle Operations Fund for Capital Assets funded by an operating transfer from the Fire Protection Dist Fund to place vehicles into Work in Progress. Increase appropriations of 3.4M in the Fire Dept Fire Protection Dist Fund for Other Financing Uses funded by a release of Restricted Purpose of Fund balance.

Justification: This budget revision is necessary to classify the newly acquired ambulance fleet as Work in Progress as of 6/30/23. Fleet's general practice is to charge the department for vehicles once outfitting complete, final cost known, and vehicles are ready to put into service in accordance with County policy. Fire would transfer funds once Fleet specifies vehicles are ready to put in service and intends to resale the units if not needed. Due to the timing of Fiscal Year 22-23 closing, and in order to comply with ACFR requirements, this budget revision is being done now that transfers Fire funds to Fleet for the cost of ambulance purchases, and a future BJE would pay for outfitting costs.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2280 - Fire Protection Dist	031 - Fire		70 - Other Financing Uses	0.00	3,412,900.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	3,412,900.00	0.00
	Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:			3,412,900.00	3,412,900.00
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	3,412,900.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	3,412,900.00
	Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:			3,412,900.00	3,412,900.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Lynne Dible	Fund/Department	063-General Services Funds	8/7/2023 3:39:46 PM	Y
Shawna Jorgensen	Fund/Department	031-Fire Funds	8/7/2023 3:40:28 PM	Y
Reese Ellestad	CEO Analyst	All Depts-All Funds	8/8/2023 8:07:49 AM	Y
Sara Weal	FACS Supervisor	All Depts-All Funds	8/8/2023 11:56:26 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	8/8/2023 12:02:59 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	8/8/2023 4:54:30 PM	Y