

Budget Revision Requests
7/18/2017

Revision No.: 0004981
Departments: Auditor-Controller
Title: Increase Appropriations in A-C Systems Maintenance/Development Committed Fund Balance
Budget Action: Establish appropriations of \$200,000 in Auditor-Controller General Fund to increase Committed Auditor Systems Maint/Develop fund balance funded by a decrease in appropriations for Salaries and Employee Benefits (\$115,000) and unanticipated Miscellaneous Revenue (\$85,000).

Revision No.: 0005000
Departments: Clerk-Recorder-Assessor
Title: Increase the Assessor Property Tax System Dev/Maint committed fund balance by \$1,135,000
Budget Action: Increase appropriations of \$1,135,000 to increase Committed Fund Balance funded by unanticipated revenues from State mandate reimbursements (\$426,000), Supplemental Administration Fees (\$372,000) and Property Tax Admin Fees (\$102,000) as well as Salary Savings (\$135,000) and unrealized Capital Asset Expenditures (\$100,000).

Revision No.: 0005052
Departments: General Services
Title: Increase Capital Outlay Committed Fund Balance
Budget Action: Transfer appropriations of \$767,134 in General Services Department, Capital Outlay Fund from Capital Assets to an Increase to Committed Fund Balance by \$767,134

Revision No.: 0005086
Departments: District Attorney
Title: DA - Increase appropriations for Capital Assets
Budget Action: Increase appropriations of \$65,000 in District Attorney General Fund for capital assets purchases for a tape backup system (\$23,000), file room shelving (\$19,000) and copier replacements (\$23,000) funded by Services & Supplies

Revision No.: 0005109
Departments: County Executive Office
Title: Increase Fund Balance for Development Impact Fee
Budget Action: Increase appropriations of \$170,000 in County Executive Office General Fund to increase Committed Fund Balance funded by Services and Supplies savings (\$170,000).

Revision No.: 0005114
Departments: District Attorney
Title: DA - Restrict Funds for Civil Prosecution
Budget Action: Increase appropriations of \$50,000 in the Office of the District Attorney General Fund to increase Restricted Consumer/Environmental fund balance funded by civil penalties.

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Revision No.: 0005120
Departments: Public Works
Title: PW Water Resources FY 16/17 Residual Fund Balance
Budget Action: Establish appropriation in multiple Public Works Water Resources funds. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0005122
Departments: Clerk-Recorder-Assessor
Title: Increase Clerk-Recorder restricted fund balances by \$651,000
Budget Action: Increase appropriations of \$651,000 to increase Clerk-Recorder restricted fund balances and cancel \$339,592 budgeted use of restricted fund balances. Change in restricted fund balance funded by \$521,346 in unanticipated Clerk-Recorder revenue and unrealized program expenditures of \$306,746 for Salaries and Benefits and \$162,500 for Services and Supplies.

Revision No.: 0005126
Departments: General Services
Title: Transfer appropriations from Salary savings and designate in Committed Fund Balance.
Budget Action: Transfer appropriations of \$320,000 in the General Services Department, General Fund, from Salaries & Benefits to Committed Fund Balance.

Revision No.: 0005127
Departments: Probation
Title: Increase appropriations-release of Restricted fund balance-LPBC kitchen equipment
Budget Action: Increase appropriations of \$110k in Probation Dept General Fund for Capital Assets funded by release of Restricted Los Prietos Donation fund balance. Increase appropriations of \$39,917 in Probation Dept General Fund to increase Restricted Public Safety Prop 172 fund balance funded by a decrease in appropriations for Capital Assets. Decrease budgeted revenues of \$70,083 in Probation Dept General Fund in Intergov Rev-Federal offset by a decrease of appropriations in Capital Assets.

Revision No.: 0005141
Departments: Debt Service
Title: Municipal Finance Debt Service Fund: FY 16/17 Residual Fund Balance
Budget Action: Decrease budgeted revenues of \$7,500 in the Municipal Finance Debt Service Fund in Use of Money and Property offset by a release of Restricted fund balance.

Revision No.: 0005150
Departments: General Services
Title: Increase the Special Aviation Restricted Fund Balance
Budget Action: Transfer appropriations of \$29,698 in General Services Department, Special Aviation Fund from Use of Money and Property, Intergovernmental Revenue-State & Other to an Increase to Restricted Fund Balance by \$29,698

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Revision No.: 0005154
Departments: General Services
Title: Increase Committed Fund Balance
Budget Action: Transfer appropriations of \$22,914 in General Services Department, General Fund from Capital Assets to an increase in Committed Fund Balance.

Revision No.: 0005155
Departments: Public Health
Title: Establish Appropriations for Lifesaving Animal Care Funded by the Petco Foundation
Budget Action: Establish appropriations of \$25,000 in the Public Health Department's Animal Services General Fund Services and Supplies (\$25,000) for use in FY 2017-2018 to be spent on lifesaving animal care funded by the PETCO Foundation.

Revision No.: 0005162
Departments: General Services, Public Works
Title: PW Flood Control District transfer to General Services for the replacement of vehicle 540.
Budget Action: a. Transfer appropriations of \$76k in Public Works Flood Ctrl/Wtr Cons Dst Mt Fund from Services & Supplies to Other Charges (\$15k) and Other Financing Uses (\$61K) for the June monthly billing and a transfer to the General Services Veh. Ops/Maint. Fund, respectively. Increase appropriations of \$61k in General Services Veh. Operations/Maint. Fund for Other Charges funded by an operating transfer from the Public Works Flood Ctrl/Wtr Cons Dst Mt Fund.

Revision No.: 0005164
Departments: North County Jail, North County Jail STAR SB1022
Title: Decrease Budgeted Services and Supplies
Budget Action: Decrease budgeted revenues of \$10,343,669.59 in North County Jail AB900 Fund Intergovt. Rev (\$8,618,293.46), Other Financing Sources (\$.13), and Release of Committed FB (\$1,725,376) offset by a decrease in appropriations for Services & Supplies (\$9,343,884.57), and an increase to Committed FB (\$999,785.02) Decrease budgeted revenues of \$0.13 in North County Jail STAR SB1022 in Releases to Committed FB offset by a decrease of appropriations in Other Financing Uses.

Revision No.: 0005168
Departments: Parks
Title: CSD – Parks, Arroyo Burro Beach Development Impact Fee Improvements
Budget Action: Increase appropriations of \$50,000 in Community Services Department, Parks Division, Capital Projects Fund for Services and Supplies funded by unanticipated revenue from Development Impact (Quimby) Fees. Decrease appropriations of \$50,000 in Community Services Department, Parks Division, General Fund for Services and Supplies offset by a decrease in Development Impact (Quimby) Fees.

Revision No.: 0005169
Departments: Child Support Services
Title: Child Support Services: FY16-17 Residual Fund Balance
Budget Action: Establish appropriations of \$300,000 in the Child Support Services Department, Child Support Services 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.: 0005172
Departments: District Attorney
Title: DA - Increase fund balance due to unanticipated Revenue
Budget Action: Increase appropriations of \$67,500 in Office of the District Attorney General Fund to increase Committed fund balance funded by unanticipated revenue of \$67,500 in Intergovernmental Revenue - State.

Revision No.: 0005173
Departments: Fire
Title: Fire: FY 16/17 Residual Fund Balance
Budget Action: Establish appropriations of \$10,000,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0005175
Departments: Social Services
Title: Increase Restricted Fund Balance
Budget Action: Increase appropriations of \$600k in Social Services Dept Social Services Fund to increase Restricted Purpose of Fund fund balance and a decrease in appropriations for Other Charges.

Revision No.: 0005179
Departments: Behavioral Wellness
Title: Behavioral Wellness: Transfer Appropriations between object levels
Budget Action: Transfer appropriations of \$2,650,000 in Behavioral Wellness Department, Mental Health Services Act Fund, from Salaries & Employee Benefits to Services & Supplies (\$2,000,000), Other Financing Uses (\$600,000) and Other Charges (\$50,000) for the purposes of continuing operations. Increase appropriations in Behavioral Wellness - Mental Health Fund by \$600,000 in Services and Supplies funded by an increase in Other Financing Sources revenue.

Revision No.: 0005187
Departments: Parks
Title: CSD: Parks CSA 4 FY 16/17 Residual Fund Balance
Budget Action: Increase Appropriations of \$11,000 in the Community Services Department, CSA 4 Fund to Increase Restricted Fund Balance funded by a Decrease in Residual Fund Balance.

Revision No.: 0005188
Departments: General Services
Title: Reserve Fiscal Year End Rental Maintenance
Budget Action: Increase appropriations of \$14,834 in General Services General Fund to increase Committed Rental Maintenance Fund Balance funded by rental revenue.

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Revision No.: 0005189
Departments: Behavioral Wellness
Title: Behavioral Wellness: Establish Restricted fund balance for SAPT Block Grant
Budget Action: Increase appropriations of \$290,000 in Behavioral Wellness Alcohol and Drug Programs Fund to increase Restricted Purpose of Fund and ADP SAPT Block Grant Set-Aside fund balance funded by unanticipated Drug Medi-Cal revenue.

Revision No.: 0005190
Departments: Behavioral Wellness
Title: Behavioral Wellness: PHF HVAC system Restricted Fund Balance
Budget Action: Increase appropriations of \$400,000 in the Department of Behavioral Wellness Mental Health fund to increase Restricted Purpose of Fund fund balance funded by a decrease of appropriations in Capital Assets.

Revision No.: 0005191
Departments: Planning & Development
Title: Planning & Development: FY 16/17 Residual Fund Balance
Budget Action: Establish appropriations of \$6,000 in the Planning and Development Fisheries 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.

Revision No.: 0005192
Departments: Planning & Development
Title: Planning & Development: FY 16/17 Residual Fund Balance
Budget Action: Establish appropriations of \$200,000 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.

Revision No.: 0005194
Departments: County Executive Office
Title: Set-aside for contractual services needed in FY 2017/18
Budget Action: Increase appropriations of \$75,000 in County Executive Office General Fund to increase Committed Fund Balance funded by Salary and Benefit savings (\$75,000).

Revision No.: 0005195
Departments: County Executive Office
Title: Increase Fund Balance for funding consulting services for employee training/team building exercise
Budget Action: Increase appropriations of \$10,000 in County Executive Office General fund to increase Committed Fund Balance funded by Salaries and Employee Benefits savings (\$10,000).

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Revision No.: 0005196
Departments: General County Programs
Title: Increase Committed Fund Balance for BOS discretionary funding
Budget Action: Increase appropriations of \$69,531 in General County Programs, General Fund to increase Committed General County Programs funded by Special Departmental Expense.

Revision No.: 0005197
Departments: General County Programs
Title: Release of funding set-aside in prior fiscal year for current year costs
Budget Action: Increase appropriations of \$120,000 in General County Programs General Fund for Services & Supplies funded by release of Committed County Executive Programs fund balance.

Revision No.: 0005200
Departments: Housing/Community Development
Title: CSD - HCD Increase HOME Restricted Fund Balance
Budget Action: Increase appropriations of \$65,000 in Housing & Community Development (HCD) HOME Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Intergovernmental Revenue-Federal.

Revision No.: 0005201
Departments: Parks
Title: CSD: Parks Services and Supplies
Budget Action: Increase Appropriations of \$270,000 in the Community Services Department, Parks Division for Services and Supplies funded by unanticipated Charges for Services revenue from Quimby, Cabins and Mural Room Weddings.

Revision No.: 0005202
Departments: First 5, Children & Families
Title: INCREASE BUDGET APPROPRIATIONS TO FUND SERVICE AND SUPPLIES
Budget Action: INCREASE APPROPRIATIONS OF \$629,104 IN FIRST 5 CHILD AND FAMILIES COMMISSION FUND FOR SERVICE AND SUPPLIES FUNDED BY INCREASE IN PROP 10 STATE REVENUE AND GRANT FUNDING

Revision No.: 0005215
Departments: Behavioral Wellness
Title: Behavioral Wellness: MHSA increase to Restricted Fund Balance
Budget Action: Increase appropriations of \$1,900,000 in the Department of Behavioral Wellness Mental Health fund to increase Restricted Purpose of Fund fund balance funded by a decrease of appropriations in Salaries and Benefits.

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Revision No.: 0005216
Departments: County Executive Office
Title: Set-aside for contractual services needed in FY 2017/18
Budget Action: Increase appropriations of \$75,000 in County Executive Office General Fund to increase Committed Fund Balance funded by Salary and Benefit savings (\$75,000) for software acquisition and implementation.

Revision No.: 0005217
Departments: County Executive Office
Title: To increase appropriations for interim Analyst services needed in FY 17/18
Budget Action: Increase appropriations of \$66,000 in County Executive Office General Fund to increase Committed Fund Balance funded by Salary and Benefit savings (\$66,000).

Revision No.: 0005218
Departments: General County Programs
Title: Increase Appropriations For Local Innovation Program/Realignment 2011 Set Aside
Budget Action: Increase appropriations of \$76,642 in General County Programs General Fund to increase Committed Fund Balance funded by unanticipated revenue from Local Innovation Program/Realignment 2011 (\$76,642).

Revision No.: 0005223
Departments: Probation
Title: Increase Appropriations for a Restricted Fund Balance from unspent funds
Budget Action: Increase Appropriations of \$126,335.00 in Probation Department General Fund to increase Restricted Probation YOBG Fund Balance funded by unspent Youthful Offender Block Grant (YOBG) funds and a decrease in appropriations for Salaries & Benefits.

Revision No.: 0005224
Departments: Public Works
Title: PW Water Resources FY 16/17 Residual Fund Balance
Budget Action: Establish appropriation of \$20,000 in Public Works South Coast Flood Zone (fund 2610) to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocated fund balance between fund balance components for the results of operations.

Revision No.: 0005235
Departments: County Executive Office
Title: Increase Fund balance for operational audits and rebalancing efforts
Budget Action: Increase appropriations of \$287,000 in County Executive Office General fund to increase Committed Fund Balance funded by Salaries and Employee Benefits savings (\$287,000).

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Revision No.: 0005236
Departments: District Attorney
Title: DA - Increase fund balance for projects
Budget Action: Increase appropriations of \$275,000 to committed fund balance in the Office of the District Attorney General Fund, funded by a decrease in appropriations of \$275,000 in Salaries and Benefits.

Revision No.: 0005238
Departments: Planning & Development
Title: Planning & Development Fish & Game Fund: Transfer btwn object levels to clear residual fund balance
Budget Action: Transfer appropriations of \$6,000 in Planning and Development Fish and Game Fund from Services and Supplies to Decrease to Restricted Fund Balance to close FY 16/17 with no residual fund balance.

Revision No.: 0005239
Departments: Planning & Development
Title: Planning & Development Petroleum Fund: Transfer btwn object levels to clear residual fund balance
Budget Action: Transfer appropriations of \$37,000 in Planning and Development Petroleum Fund from Services and Supplies to Decrease to Restricted Fund Balance to close FY 16/17 with no residual fund balance.

Revision No.: 0005240
Departments: General County Programs
Title: Transfer of funding from 990 General Fund to 990 Fund 0070
Budget Action: Increase appropriations of \$152,375 in General County Programs General Fund for Other Financing Uses funded by a release of Unassigned Fund Balance. Increase appropriations of \$152,375 in General County Programs Criminal Justice Facility Fund to increase Restricted Purpose of Fund Balance funded by an operating transfer from the General County Programs General Fund.

Revision No.: 0005241
Departments: Fire
Title: Fire: FY 16/17 Residual Fund Balance Adjustment
Budget Action: Establish appropriations of \$9,000,000 in the Fire Department, Fund 2280 (Fire District) to adjust Restricted Fund Balance at fiscal year-end between Capital Outlay and Purpose of Fund. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0005245
Departments: Court Special Services
Title: Release Purpose of Fund Fund Balance
Budget Action: Establish appropriations of \$297,351 in the Court Special Services Court Activities fund to increase Residual Fund Balance funded by a decrease to Committed Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Budget Revision Requests

Document Number: BJE - 0004981 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations in A-C Systems Maintenance/Development Committed Fund Balance

Budget Action: Establish appropriations of \$200,000 in Auditor-Controller General Fund to increase Committed Auditor Systems Maint/Develop fund balance funded by a decrease in appropriations for Salaries and Employee Benefits (\$115,000) and unanticipated Miscellaneous Revenue (\$85,000).

Justification: Increased salary savings were incurred due to several staffing vacancies. We request \$115,000 of the salary savings be committed to the Auditor-Controller Systems Maintenance/Development Committed Fund Balance account to be used for outside consultant work on our Property Tax System implementation. Since this work is not expecting to be ongoing, we will use consultant time rather than hire staff that may need to be laid off upon completion of the project. Unanticipated revenue of \$85,000 mostly from unused flexible spending revenue will be used to replace 5 servers that have reached the end of their 7 year useful life. .

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	061 - Auditor-Controller		45 - Miscellaneous Revenue	85,000.00	0.00
0001 - General	061 - Auditor-Controller		50 - Salaries and Employee Benefits	0.00	(115,000.00)
0001 - General	061 - Auditor-Controller		93 - Changes to Committed	0.00	200,000.00
Fund: 0001 - General, Department: 061 - Auditor-Controller Total:				<u>85,000.00</u>	<u>85,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Jeff Frapwell	7/5/2017 12:33:13 PM	012 - County Executive Office	Budget Director	Y
C. Price	7/5/2017 1:23:23 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Pancho Occiano	7/5/2017 2:12:31 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/5/2017 2:50:42 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
John Jayasinghe	7/6/2017 10:34:04 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	7/6/2017 3:49:11 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 3:49:11 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 3:49:11 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005000 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase the Assessor Property Tax System Dev/Maint committed fund balance by \$1,135,000

Budget Action: Increase appropriations of \$1,135,000 to increase Committed Fund Balance funded by unanticipated revenues from State mandate reimbursements (\$426,000), Supplemental Administration Fees (\$372,000) and Property Tax Admin Fees (\$102,000) as well as Salary Savings (\$135,000) and unrealized Capital Asset Expenditures (\$100,000).

Justification: Due to a combination of unanticipated revenues and lower than expected expenditures, a positive net financial impact (NFI) of approximately \$1,600,000 is anticipated. The department proposes setting aside \$1,135,000 of the \$1,600,000 in a new committed fund balance account, leaving approximately \$450,000 to default to the General Fund for Fiscal Year 2016-17. The department proposes to commit the \$1,135,000 to fully fund the anticipated cost of the Assessor's Property System (APS) modernization project that is underway. This is an imperative project necessary to update the functional and technical inadequacies of this system that was developed in-house in 1999 and maintains and tracks all secured properties valued at roughly \$75 billion. The anticipated incremental cost to the department to develop and implement the system changes is estimated to be \$1,635,000 over a 5-year development period beginning in Fiscal Year 2017-18. If approved, the Department will be able to cover the full incremental costs utilizing these funds along with the existing restricted fund balance in line item account 9767 (\$500,000).

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		25 - Intergovernmental Revenue-State	426,000.00	0.00
0001 - General	062 - Clerk-Recorder-Assessor		30 - Charges for Services	474,000.00	0.00
0001 - General	062 - Clerk-Recorder-Assessor		50 - Salaries and Employee Benefits	0.00	(135,000.00)
0001 - General	062 - Clerk-Recorder-Assessor		65 - Capital Assets	0.00	(100,000.00)
0001 - General	062 - Clerk-Recorder-Assessor		93 - Changes to Committed	0.00	1,135,000.00
Fund: 0001 - General, Department: 062 - Clerk-Recorder-Assessor Total:				900,000.00	900,000.00

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Wesley Welch	7/6/2017 3:16:03 PM	062 - Clerk-Recorder-Assessor	Fund/Department	Y
John Jayasinghe	7/6/2017 3:22:29 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 3:29:16 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 4:01:04 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 10:35:28 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 11:25:44 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 11:25:44 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 11:25:44 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005052 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Capital Outlay Committed Fund Balance

Budget Action: Transfer appropriations of \$767,134 in General Services Department, Capital Outlay Fund from Capital Assets to an Increase to Committed Fund Balance by \$767,134

Justification: This budget revision request will increase Committed Fund Balance for the unspent balance in:
Various Projects #8000 @ \$10,566.89
EOC Solar #8692 @ \$7,412.38
SM Juvenile Hall @nd Tier Barrier #8765 @ \$682,385.69
PH Temp Exam Room #8766 @ \$.56
Franklin Clinic Emergency Generator #8768 @ \$16,766.64
Probation/B-Well MHRC #8777 @ \$50,000.00
This committed fund balance will be released in FY 17-18 to continue these capital projects.

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	(767,134.00)
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	767,134.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Brian Duggan	7/9/2017 7:25:27 PM	063 - General Services	Fund/Department	Y
Richard Morgantini	7/10/2017 7:32:05 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/10/2017 10:07:19 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/10/2017 10:21:38 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 11:13:33 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 11:28:46 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 11:28:46 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 11:28:46 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005086 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 3/5 Has Board Letter: No

Title: DA - Increase appropriations for Capital Assets

Budget Action: Increase appropriations of \$65,000 in District Attorney General Fund for capital assets purchases for a tape backup system (\$23,000), file room shelving (\$19,000) and copier replacements (\$23,000) funded by Services & Supplies

Justification: The District Attorney is requesting a transfer of appropriations in the amount of \$65,000 from Services & Supplies for the purchase of Capital Assets for the following needs: Tape backup library (\$23,000), file storage shelving (\$19,000) and copier replacements (\$23,000). A new tape backup library will replace an 8 year old LTO-4 tape library. This system allows the department to obtain full nightly system backups more quickly, provide greater security against viruses, and will allow data restoration in the case of data loss, corruption or infection. The District Attorney also requests a transfer of appropriations for a file room shelving storage system in the Santa Maria facility which is necessary to consolidate case files from the basement of the Courthouse into the District Attorney's office. In addition, the District Attorney needs to replace copiers within the office that are more than 10 years old and beyond repair.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	021 - District Attorney		55 - Services and Supplies	0.00	(65,000.00)
0001 - General	021 - District Attorney		65 - Capital Assets	0.00	65,000.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Michael Soderman	7/3/2017 11:55:55 AM	021 - District Attorney	Fund/Department	Y
Richard Morgantini	7/3/2017 12:06:25 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/3/2017 12:46:09 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 1:28:39 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Shawna Jorgensen	7/3/2017 1:32:33 PM	012 - County Executive Office	CEO Analyst	Y
Shawna Jorgensen	7/3/2017 1:32:33 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/3/2017 3:30:58 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/3/2017 3:30:58 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/3/2017 3:30:58 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005109 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Fund Balance for Development Impact Fee

Budget Action: Increase appropriations of \$170,000 in County Executive Office General Fund to increase Committed Fund Balance funded by Services and Supplies savings (\$170,000).

Justification: This budget revision is to set-aside unspent funds for the Development impact fee study that is projected to be completed in FY 2017/18.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	012 - County Executive Office		55 - Services and Supplies	0.00	(170,000.00)
0001 - General	012 - County Executive Office		93 - Changes to Committed	0.00	170,000.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/6/2017 8:06:35 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 12:36:20 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 2:18:26 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 3:14:57 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/7/2017 3:50:48 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/7/2017 3:50:48 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/7/2017 3:50:48 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005114 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: DA - Restrict Funds for Civil Prosecution

Budget Action: Increase appropriations of \$50,000 in the Office of the District Attorney General Fund to increase Restricted Consumer/Environmental fund balance funded by civil penalties.

Justification: In Fiscal Year 2016/17, 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 future civil cases within our office. During Fiscal Year 2016/17, the District Attorney received \$50,000 in excess of expenses used to support current prosecution efforts, therefore these funds need to be restricted for future 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	50,000.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	50,000.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>50,000.00</u>	<u>50,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Michael Soderman	6/13/2017 3:21:07 PM	021 - District Attorney	Fund/Department	Y
Kerry Bierman	7/3/2017 4:04:16 PM	021 - District Attorney	Fund/Department	Y
Richard Morgantini	7/3/2017 4:07:16 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/3/2017 4:55:48 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 9:48:46 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Shawna Jorgensen	7/4/2017 7:19:31 AM	012 - County Executive Office	CEO Analyst	Y
Shawna Jorgensen	7/4/2017 7:19:31 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 10:32:52 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 10:32:52 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 10:32:52 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005120 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Budget Revision Requests

Title: PW Water Resources FY 16/17 Residual Fund Balance

Budget Action: Establish appropriation in multiple Public Works Water Resources funds. 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 operation at fiscal year-end.

The residual fund balance adjustments were due to increased revenue, maintenance savings and funds to be carried over for capital projects.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		90 - Changes to Residual Fund Balance	800,000.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		92 - Changes to Restricted	0.00	800,000.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				800,000.00	800,000.00
2420 - SBFC Orcutt Area Drainage	054 - Public Works		90 - Changes to Residual Fund Balance	15,000.00	0.00
2420 - SBFC Orcutt Area Drainage	054 - Public Works		92 - Changes to Restricted	0.00	15,000.00
Fund: 2420 - SBFC Orcutt Area Drainage, Department: 054 - Public Works Total:				15,000.00	15,000.00
2430 - Bradley Flood Zone Number 3	054 - Public Works		90 - Changes to Residual Fund Balance	11,000.00	0.00
2430 - Bradley Flood Zone Number 3	054 - Public Works		92 - Changes to Restricted	0.00	11,000.00
Fund: 2430 - Bradley Flood Zone Number 3, Department: 054 - Public Works Total:				11,000.00	11,000.00
2460 - Guadalupe Flood Zone Number 3	054 - Public Works		90 - Changes to Residual Fund Balance	60,000.00	0.00
2460 - Guadalupe Flood Zone Number 3	054 - Public Works		92 - Changes to Restricted	0.00	60,000.00
Fund: 2460 - Guadalupe Flood Zone Number 3, Department: 054 - Public Works Total:				60,000.00	60,000.00
2470 - Lompoc City Flood Zone 2	054 - Public Works		90 - Changes to Residual Fund Balance	305,000.00	0.00
2470 - Lompoc City Flood Zone 2	054 - Public Works		92 - Changes to Restricted	0.00	305,000.00
Fund: 2470 - Lompoc City Flood Zone 2, Department: 054 - Public Works Total:				305,000.00	305,000.00
2480 - Lompoc Valley Flood Zone 2	054 - Public Works		90 - Changes to Residual Fund Balance	300,000.00	0.00
2480 - Lompoc Valley Flood Zone 2	054 - Public Works		92 - Changes to Restricted	0.00	300,000.00
Fund: 2480 - Lompoc Valley Flood Zone 2, Department: 054 - Public Works Total:				300,000.00	300,000.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works		90 - Changes to Residual Fund Balance	60,000.00	0.00
2500 - Los Alamos Flood Zone Number 1	054 - Public Works		92 - Changes to Restricted	0.00	60,000.00
Fund: 2500 - Los Alamos Flood Zone Number 1, Department: 054 - Public Works Total:				60,000.00	60,000.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works		90 - Changes to Residual Fund Balance	0.00	15,000.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works		92 - Changes to Restricted	15,000.00	0.00
Fund: 2510 - Orcutt Flood Zone Number 3, Department: 054 - Public Works Total:				15,000.00	15,000.00

Budget Revision Requests

2560 - SM Flood Zone 3	054 - Public Works	90 - Changes to Residual Fund Balance	545,000.00	0.00
2560 - SM Flood Zone 3	054 - Public Works	92 - Changes to Restricted	0.00	545,000.00
	Fund: 2560 - SM Flood Zone 3, Department: 054 - Public Works Total:		<u>545,000.00</u>	<u>545,000.00</u>
2570 - SM River Levee Maint Zone	054 - Public Works	90 - Changes to Residual Fund Balance	0.00	40,000.00
2570 - SM River Levee Maint Zone	054 - Public Works	92 - Changes to Restricted	40,000.00	0.00
	Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:		<u>40,000.00</u>	<u>40,000.00</u>
2590 - Santa Ynez Flood Zone Number 1	054 - Public Works	90 - Changes to Residual Fund Balance	0.00	55,000.00
2590 - Santa Ynez Flood Zone Number 1	054 - Public Works	92 - Changes to Restricted	55,000.00	0.00
	Fund: 2590 - Santa Ynez Flood Zone Number 1, Department: 054 - Public Works Total:		<u>55,000.00</u>	<u>55,000.00</u>
2610 - So Coast Flood Zone 2	054 - Public Works	90 - Changes to Residual Fund Balance	160,000.00	0.00
2610 - So Coast Flood Zone 2	054 - Public Works	92 - Changes to Restricted	0.00	160,000.00
	Fund: 2610 - So Coast Flood Zone 2, Department: 054 - Public Works Total:		<u>160,000.00</u>	<u>160,000.00</u>
3050 - Water Agency	054 - Public Works	90 - Changes to Residual Fund Balance	75,000.00	0.00
3050 - Water Agency	054 - Public Works	92 - Changes to Restricted	0.00	75,000.00
	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		<u>75,000.00</u>	<u>75,000.00</u>
3060 - Water Agency Special	054 - Public Works	90 - Changes to Residual Fund Balance	0.00	25,000.00
3060 - Water Agency Special	054 - Public Works	92 - Changes to Restricted	25,000.00	0.00
	Fund: 3060 - Water Agency Special, Department: 054 - Public Works Total:		<u>25,000.00</u>	<u>25,000.00</u>

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Lynn Hogan	7/3/2017 9:07:48 AM	054 - Public Works	Fund/Department	Y
Julie Hagen	7/3/2017 9:42:32 AM	054 - Public Works	Fund/Department	Y
Pancho Occiano	7/3/2017 12:39:15 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 1:25:38 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
John Jayasinghe	7/5/2017 1:25:53 PM	012 - County Executive Office	CEO Analyst	Y
Jeff Frapwell	7/6/2017 8:18:46 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 11:04:35 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 11:04:35 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 11:04:35 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005122 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Clerk-Recorder restricted fund balances by \$651,000

Budget Action: Increase appropriations of \$651,000 to increase Clerk-Recorder restricted fund balances and cancel \$339,592 budgeted use of restricted fund balances. Change in restricted fund balance funded by \$521,346 in unanticipated Clerk-Recorder revenue and unrealized program expenditures of \$306,746 for Salaries and Benefits and \$162,500 for Services and Supplies.

Justification: This budget revision increases Clerk-Recorder Program revenues by \$521,346 from unanticipated increases in marriage licenses and fee-based service charges for document recordings and decreases expenditure appropriations by \$469,246 from unrealized program and deferred project expenditures. As a fee-based service program, all Clerk-Recorder funds are restricted per various sections in Article 5 of Title 3, Div 2, Part 3, Chapter 6 of the California Government Code, and require funds to be restricted for future use to fund program service costs; therefore this budget revision also increases restricted fund balances by \$651,000 from the unanticipated revenue increase and unrealized program expenditures.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	062 - Clerk-Recorder-Assessor		10 - Licenses, Permits and Franchises	40,000.00	0.00
0001 - General	062 - Clerk-Recorder-Assessor		30 - Charges for Services	481,346.00	0.00
0001 - General	062 - Clerk-Recorder-Assessor		50 - Salaries and Employee Benefits	0.00	(306,746.00)
0001 - General	062 - Clerk-Recorder-Assessor		55 - Services and Supplies	0.00	(162,500.00)
0001 - General	062 - Clerk-Recorder-Assessor		92 - Changes to Restricted	(339,592.00)	0.00
0001 - General	062 - Clerk-Recorder-Assessor		92 - Changes to Restricted	0.00	651,000.00
Fund: 0001 - General, Department: 062 - Clerk-Recorder-Assessor Total:				181,754.00	181,754.00

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Rosa Rodarte	6/29/2017 8:32:40 AM	062 - Clerk-Recorder-Assessor	Fund/Department	Y
Wesley Welch	7/3/2017 9:25:58 AM	062 - Clerk-Recorder-Assessor	Fund/Department	Y
John Jayasinghe	7/5/2017 9:09:16 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/5/2017 11:46:23 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 8:45:22 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 2:50:20 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 3:55:09 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 3:55:09 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 3:55:09 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005126 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer appropriations from Salary savings and designate in Committed Fund Balance.

Budget Action: Transfer appropriations of \$320,000 in the General Services Department, General Fund, from Salaries & Benefits to Committed Fund Balance.

Justification: This budget revision request will transfer appropriations of \$320,000 from savings in the Salaries and Employee Benefits object level due to vacancies and designate the unspent Fiscal Year end 2016-2017 balance into Committed Fund balance. This balance will be released in FY 17-18 to complete efforts on:
 O/U 0059 County share of Courts parking lot safety project @ \$190,183
 O/U 0060 County share of Courts feasibility study for a joint use county office & courthouse project @ \$25,000
 O/U 0042 Vanir ADA Assessment @ \$13,309
 O/U 0024 Coroner's Ofc HVAC @ \$91,508

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	063 - General Services		50 - Salaries and Employee Benefits	0.00	(320,000.00)
0001 - General	063 - General Services		93 - Changes to Committed	0.00	320,000.00
Fund: 0001 - General, Department: 063 - General Services Total:				0.00	0.00

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Brian Duggan	7/6/2017 2:11:46 PM	063 - General Services	Fund/Department	Y
Richard Morgantini	7/6/2017 2:16:23 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 2:37:24 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 3:17:15 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 3:55:45 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 4:54:33 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 4:54:33 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 4:54:33 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005127 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase appropriations-release of Restricted fund balance-LPBC kitchen equipment

Budget Action: Increase appropriations of \$110k in Probation Dept General Fund for Capital Assets funded by release of Restricted Los Prietos Donation fund balance. Increase appropriations of \$39,917 in Probation Dept General Fund to increase Restricted Public Safety Prop 172 fund balance funded by a decrease in appropriations for Capital Assets. Decrease budgeted revenues of \$70,083 in Probation Dept General Fund in Intergov Rev-Federal offset by a decrease of appropriations in Capital Assets.

Justification: Increase appropriations of \$110,000 to fund the LPBC kitchen equipment by releasing Restricted 9790 Los Prietos Donation. On April 4, 2016 the California Department of Education 2015 National School Lunch Equipment Assistant Grant advanced the amount of \$66,450.60 (90% of total grant award of \$73,834). The Grant was awarded to replace outdated and non-efficient kitchen equipment in the Los Prietos Boys Camp. The total cost for the kitchen equipment was \$70,083 and an additional \$39,917 was incurred for design, rewiring of the kitchen and other kitchen equipment needed. The purchased kitchen equipment was disallowed by Grant terms and the advanced funds of \$66,450.60 has to be repaid and the amount of \$3,632 will be unrealized.

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		26 - Intergovernmental Revenue-Federal	(70,083.00)	0.00
0001 - General	022 - Probation		65 - Capital Assets	0.00	0.00
0001 - General	022 - Probation		92 - Changes to Restricted	110,000.00	0.00
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	39,917.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>39,917.00</u>	<u>39,917.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Lorna Merana	6/23/2017 7:32:09 AM	022 - Probation		Y
Michael Cameron	6/23/2017 11:04:21 AM	022 - Probation	Fund/Department	Y
Richard Morgantini	6/23/2017 11:07:38 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	6/23/2017 11:34:01 AM	061 - Auditor-Controller	FACS	Y
C. Price	6/23/2017 1:19:57 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	6/27/2017 10:13:28 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/27/2017 3:22:28 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	6/27/2017 3:22:28 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	6/27/2017 3:22:28 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005141 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Municipal Finance Debt Service Fund: FY 16/17 Residual Fund Balance

Budget Action: Decrease budgeted revenues of \$7,500 in the Municipal Finance Debt Service Fund in Use of Money and Property offset by a release of Restricted fund balance.

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 gain) for Certificate of Participation (COP) reserves held by trustee.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0036 - Municipal Finance Debt Svc	992 - Debt Service		20 - Use of Money and Property	(7,500.00)	0.00
0036 - Municipal Finance Debt Svc	992 - Debt Service		92 - Changes to Restricted	7,500.00	0.00
Fund: 0036 - Municipal Finance Debt Svc, Department: 992 - Debt Service Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Rochelle Anthony	7/3/2017 3:16:48 PM	065 - Treasurer-Tax Collector-Public	Fund/Department	Y
John Jayasinghe	7/5/2017 1:19:34 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/5/2017 1:48:02 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/5/2017 2:52:10 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 3:54:34 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 4:28:29 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 4:28:29 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 4:28:29 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005150 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase the Special Aviation Restricted Fund Balance

Budget Action: Transfer appropriations of \$29,698 in General Services Department, Special Aviation Fund from Use of Money and Property, Intergovernmental Revenue-State & Other to an Increase to Restricted Fund Balance by \$29,698

Justification: This budget revision request will increase restricted fund balance for the unspent balance in:
Various Projects #8000 @ \$21,745.94
Miscellaneous Airport Transactions # MISC @ \$7,952.00

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0052 - Special Aviation	063 - General Services		20 - Use of Money and Property	1,344.00	0.00
0052 - Special Aviation	063 - General Services		25 - Intergovernmental Revenue-State	7,952.00	0.00
0052 - Special Aviation	063 - General Services		27 - Intergovernmental Revenue-Other	20,402.00	0.00
0052 - Special Aviation	063 - General Services		92 - Changes to Restricted	0.00	29,698.00
Fund: 0052 - Special Aviation, Department: 063 - General Services Total:				<u>29,698.00</u>	<u>29,698.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Brian Duggan	7/10/2017 8:30:27 AM	063 - General Services	Fund/Department	Y
Richard Morgantini	7/10/2017 8:32:23 AM	012 - County Executive Office	CEO Analyst	Y
C. Price	7/10/2017 8:50:27 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 10:29:52 AM	012 - County Executive Office	Budget Director	Y
Pancho Occiano	7/10/2017 10:31:51 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 10:57:39 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 10:57:39 AM	061 - Auditor-Controller	FACS Supervisor	Y
Stephen Williams	7/10/2017 10:57:39 AM	061 - Auditor-Controller	Clerk of the Board	Y

Budget Revision Requests

Document Number: BJE - 0005154 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Committed Fund Balance

Budget Action: Transfer appropriations of \$22,914 in General Services Department, General Fund from Capital Assets to an increase in Committed Fund Balance.

Justification: This budget revision request will increase Committed Fund Balance for the unspent balance in:
 O/U 0003 Admin Transformer @ \$22,914
 This Committed Fund Balance will be released in FY 17-18 to complete this project.

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	063 - General Services		65 - Capital Assets	0.00	(22,914.00)
0001 - General	063 - General Services		93 - Changes to Committed	0.00	22,914.00
Fund: 0001 - General, Department: 063 - General Services Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Brian Duggan	7/3/2017 1:51:33 PM	063 - General Services	Fund/Department	Y
Richard Morgantini	7/3/2017 2:16:21 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/3/2017 5:03:03 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 9:51:00 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Shawna Jorgensen	7/4/2017 9:22:14 AM	012 - County Executive Office	CEO Analyst	Y
Shawna Jorgensen	7/4/2017 9:22:14 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 10:34:03 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 10:34:03 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 10:34:03 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005155 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: Yes

Title: Establish Appropriations for Lifesaving Animal Care Funded by the Petco Foundation

Budget Action: Establish appropriations of \$25,000 in the Public Health Department's Animal Services General Fund Services and Supplies (\$25,000) for use in FY 2017-2018 to be spent on lifesaving animal care funded by the PETCO Foundation.

Justification: Accepting the \$25,000 grant from the Petco Foundation will augment Animal Services ability to continue its lifesaving veterinary medical care and treatment for shelter animals. The grant has been received and deposited in Fund 0920.

Approving the budget revision establishes appropriations of \$25,000 in the Public Health Department's Animal Services General Fund Services and Supplies for use in FY 2017-2018 to be spent on lifesaving animal care funded by the Petco Foundation.

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	041 - Public Health		45 - Miscellaneous Revenue	25,000.00	0.00
0001 - General	041 - Public Health		55 - Services and Supplies	0.00	25,000.00
Fund: 0001 - General, Department: 041 - Public Health Total:				<u>25,000.00</u>	<u>25,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Brad Hendricks	6/30/2017 2:34:47 PM	041 - Public Health		Y
Stacy Covarrubias	6/30/2017 3:31:35 PM	041 - Public Health	Fund/Department	Y
Pancho Occiano	7/3/2017 8:32:51 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 9:15:06 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Richard Morgantini	7/5/2017 12:22:23 PM	012 - County Executive Office	CEO Analyst	Y
Jeff Frapwell	7/5/2017 1:00:09 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 2:07:49 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 2:07:49 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 2:07:49 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005162 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: PW Flood Control District transfer to General Services for the replacement of vehicle 540.

Budget Action: a. Transfer appropriations of \$76k in Public Works Flood Ctrl/Wtr Cons Dst Mt Fund from Services & Supplies to Other Charges (\$15k) and Other Financing Uses (\$61K) for the June monthly billing and a transfer to the General Services Veh. Ops/Maint. Fund, respectively. Increase appropriations of \$61k in General Services Veh. Operations/Maint. Fund for Other Charges funded by an operating transfer from the Public Works Flood Ctrl/Wtr Cons Dst Mt Fund.

Justification: This Budget Revision Request transfers \$76,000 from Services and Supplies line item account 7460 to Other Financing Uses/Operating Transfers Out line item account 7903 for the replacement of vehicle #0540 and \$15,000 from Services and Supplies line item account 7460 to Other Charges/Motor Pool line item account 7893 for the June monthly billing.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		55 - Services and Supplies	0.00	(76,000.00)
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		60 - Other Charges	0.00	15,000.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		70 - Other Financing Uses	0.00	61,000.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	61,000.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		60 - Other Charges	0.00	61,000.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:				<u>61,000.00</u>	<u>61,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Lynn Hogan	6/30/2017 11:35:55 AM	054 - Public Works	Fund/Department	Y
Julie Hagen	7/4/2017 11:55:00 AM	054 - Public Works	Fund/Department	Y
Brian Duggan	7/5/2017 7:42:10 AM	063 - General Services	Fund/Department	Y
Richard Morgantini	7/5/2017 8:01:46 AM	012 - County Executive Office	CEO Analyst	Y
John Jayasinghe	7/5/2017 9:07:39 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/5/2017 11:03:09 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/5/2017 2:55:42 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 3:55:42 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 4:28:59 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 4:28:59 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 4:28:59 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005164 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Budget Revision Requests

Title: Decrease Budgeted Services and Supplies

Budget Action: Decrease budgeted revenues of \$10,343,669.59 in North County Jail AB900 Fund Intergovt. Rev (\$8,618,293.46), Other Financing Sources (\$.13), and Release of Committed FB (\$1,725,376) offset by a decrease in appropriations for Services & Supplies (\$9,343,884.57), and an increase to Committed FB (\$999,785.02) Decrease budgeted revenues of \$0.13 in North County Jail STAR SB1022 in Releases to Committed FB offset by a decrease of appropriations in Other Financing Uses.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds to be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

This budget revision request will decrease budgeted appropriations of 9,343,885 due to the timing of the project construction which was anticipated to begin before the beginning of the 16/17 Fiscal Year. Due to delays in awarding the construction contract and weather, construction did not progress as anticipated and did not begin until the end of the first quarter of the 2016/17 Fiscal Year.

This budget revision also reduces the estimated BSCC Grant revenue which is directly related to the budgeted appropriations. Lower than anticipated expenditures mean that less Grant revenue can be claimed.

This budget revision also reduces the release of fund balance by \$1,725,376 and increases the contribution to fund balance by \$999,785.43 because of the

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0032 - North County Jail AB900	980 - North County Jail		25 - Intergovernmental Revenue-State	(8,618,293.46)	0.00
0032 - North County Jail AB900	980 - North County Jail		40 - Other Financing Sources	(0.13)	0.00
0032 - North County Jail AB900	980 - North County Jail		55 - Services and Supplies	0.00	(9,343,884.57)
0032 - North County Jail AB900	980 - North County Jail		93 - Changes to Committed	(1,725,376.00)	0.00
0032 - North County Jail AB900	980 - North County Jail		93 - Changes to Committed	0.00	(999,785.02)
Fund: 0032 - North County Jail AB900, Department: 980 - North County Jail Total:				<u>(10,343,669.59)</u>	<u>(10,343,669.59)</u>
0033 - North County Jail STAR SB1022	981 - North County Jail STAR SB1022		70 - Other Financing Uses	0.00	(0.13)
0033 - North County Jail STAR SB1022	981 - North County Jail STAR SB1022		93 - Changes to Committed	(0.13)	0.00
Fund: 0033 - North County Jail STAR SB1022, Department: 981 - North County Jail STAR SB1022 Total:				<u>(0.13)</u>	<u>(0.13)</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Richard Morgantini	7/6/2017 1:51:57 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 4:45:07 PM	061 - Auditor-Controller	FACS	Y
Jeff Frapwell	7/7/2017 11:01:13 AM	012 - County Executive Office	Budget Director	Y
Toni Bailey	7/7/2017 12:03:02 PM	063 - General Services	Fund/Department	Y
C. Price	7/7/2017 1:25:57 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Stephen Williams	7/7/2017 2:00:31 PM	061 - Auditor-Controller	FACS	Y

Budget Revision Requests

Stephen Williams	7/7/2017 2:00:31 PM	061 - Auditor-Controller	FACS Supervisor	Y
Stephen Williams	7/7/2017 2:00:31 PM	061 - Auditor-Controller	Clerk of the Board	Y

Budget Revision Requests

Document Number: BJE - 0005168 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: CSD – Parks, Arroyo Burro Beach Development Impact Fee Improvements

Budget Action: Increase appropriations of \$50,000 in Community Services Department, Parks Division, Capital Projects Fund for Services and Supplies funded by unanticipated revenue from Development Impact (Quimby) Fees. Decrease appropriations of \$50,000 in Community Services Department, Parks Division, General Fund for Services and Supplies offset by a decrease in Development Impact (Quimby) Fees.

Justification: This project was inadvertently budgeted in the General Fund, when it should have been budgeted in the Parks Capital Projects Fund as it will meet capitalization thresholds. This revision reverses out the original BJE 0004886 and correctly budgets the project in the Parks Capital Projects Fund.

The proposed project for improved park facilities in the South Coast West Area includes design costs renovate the Arroyo Burro Beach storage area and replace the Arroyo Burro Beach Ranger Office (Development Impact (Quimby) Fees, Fund 1400: \$50,000). The renovations will allow for an increased visible presence of the park rangers, replacement of a dilapidated structure and provision of a more functional park space.

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	052 - Parks		30 - Charges for Services	(50,000.00)	0.00
0001 - General	052 - Parks		55 - Services and Supplies	0.00	(50,000.00)
Fund: 0001 - General, Department: 052 - Parks Total:				<u>(50,000.00)</u>	<u>(50,000.00)</u>
0031 - Parks Dept Capital Projects	052 - Parks		30 - Charges for Services	50,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		65 - Capital Assets	0.00	50,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				<u>50,000.00</u>	<u>50,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Andrew Myung	6/30/2017 1:48:39 PM	057 - Community Services	CEO Analyst	Y
Ryder Bailey	6/30/2017 2:02:23 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/30/2017 2:13:50 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/1/2017 3:43:10 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 7:49:07 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Shawna Jorgensen	7/3/2017 10:17:03 AM	012 - County Executive Office	CEO Analyst	Y
Shawna Jorgensen	7/3/2017 10:17:03 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/3/2017 10:41:39 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/3/2017 10:41:39 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/3/2017 10:41:39 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005169 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Child Support Services: FY16-17 Residual Fund Balance

Budget Action: Establish appropriations of \$300,000 in the Child Support Services Department, Child Support Services 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 unanticipated salary savings and a correction of the beginning of year accounts receivable balance.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0057 - Child Support Services	045 - Child Support Services		90 - Changes to Residual Fund Balance	300,000.00	0.00
0057 - Child Support Services	045 - Child Support Services		92 - Changes to Restricted	0.00	300,000.00
Fund: 0057 - Child Support Services, Department: 045 - Child Support Services Total:				<u>300,000.00</u>	<u>300,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Mette Richardson	6/29/2017 3:57:51 PM	045 - Child Support Services	Fund/Department	Y
Anacleto Quinoveva	6/30/2017 2:59:04 PM	055 - Housing/Community Development	CEO Analyst	Y
Pancho Occiano	7/1/2017 2:07:25 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 7:50:34 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Shawna Jorgensen	7/3/2017 1:28:41 PM	012 - County Executive Office	CEO Analyst	Y
Shawna Jorgensen	7/3/2017 1:28:41 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/3/2017 3:31:41 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/3/2017 3:31:41 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/3/2017 3:31:41 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005172 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: DA - Increase fund balance due to unanticipated Revenue

Budget Action: Increase appropriations of \$67,500 in Office of the District Attorney General Fund to increase Committed fund balance funded by unanticipated revenue of \$67,500 in Intergovernmental Revenue - State.

Justification: The District Attorney is increasing fund balance by \$67,500 in committed fund balance. The department has unanticipated revenue of \$67,500 in Intergovernmental Revenue-State including: \$14,100 in Vehicle License Fees; \$30,000 in SB90 Mandates; and \$23,400 in AB109 realignment funds. Fund balance will be used to mitigate service level impacts in FY 2018-19 and beyond.

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		25 - Intergovernmental Revenue-State	67,500.00	0.00
0001 - General	021 - District Attorney		93 - Changes to Committed	0.00	67,500.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>67,500.00</u>	<u>67,500.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Michael Soderman	7/3/2017 2:54:05 PM	021 - District Attorney	Fund/Department	Y
Richard Morgantini	7/3/2017 2:58:35 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/4/2017 8:24:03 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/5/2017 7:34:37 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 3:14:29 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 3:57:39 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 3:57:39 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 3:57:39 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005173 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Fire: FY 16/17 Residual Fund Balance

Budget Action: Establish appropriations of \$10,000,000 in the Fire Department, Fund 2280 (Fire District) 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 several large purchases and projects that were not completed or were deferred prior to the end of the fiscal year. This includes 2 ladder trucks, the Station 41 Cuyama rebuild project, the Buellton Operations and Administrative Center project and several other supplies and equipment purchases. In addition, salary savings and unanticipated revenues from the State fire protection services contract and drought funding along with reimbursements for emergency responses to State and Federal incidents have contributed to the residual 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>
2280 - Fire Protection Dist	031 - Fire		90 - Changes to Residual Fund Balance	10,000,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	10,000,000.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>10,000,000.00</u>	<u>10,000,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Diane Sauer	6/30/2017 8:01:04 AM	031 - Fire	Fund/Department	Y
Lynne Dible	6/30/2017 8:19:36 AM	031 - Fire	Fund/Department	Y
Richard Morgantini	6/30/2017 9:43:41 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/1/2017 2:52:56 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 9:08:32 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 12:11:36 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 1:11:50 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 1:11:50 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 1:11:50 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005175 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Restricted Fund Balance

Budget Action: Increase appropriations of \$600k in Social Services Dept Social Services Fund to increase Restricted Purpose of Fund fund balance and a decrease in appropriations for Other Charges.

Justification: This residual fund balance was due to under spending in 2011 Realignment programs.

This budget revision is necessary to account for lower than budgeted caseloads in Foster Care Assistance programs in FY 16-17. This will enable DSS to

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		60 - Other Charges	0.00	(600,000.00)
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	0.00	600,000.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Myra Kunstmann	6/30/2017 12:13:25 PM	044 - Social Services	Fund/Department	Y
Victor Zambrano	6/30/2017 12:17:51 PM	044 - Social Services	Fund/Department	Y
Paul Clementi	6/30/2017 12:31:55 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/1/2017 2:37:31 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 8:01:34 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Shawna Jorgensen	7/4/2017 7:23:49 AM	012 - County Executive Office	CEO Analyst	Y
Shawna Jorgensen	7/4/2017 7:23:49 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 10:35:15 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 10:35:15 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 10:35:15 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005179 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Behavioral Wellness: Transfer Appropriations between object levels

Budget Action: Transfer appropriations of \$2,650,000 in Behavioral Wellness Department, Mental Health Services Act Fund, from Salaries & Employee Benefits to Services & Supplies (\$2,000,000), Other Financing Uses (\$600,000) and Other Charges (\$50,000) for the purposes of continuing operations. Increase appropriations in Behavioral Wellness - Mental Health Fund by \$600,000 in Services and Supplies funded by an increase in Other Financing Sources revenue.

Justification: This budget revision will allow Behavioral Wellness to avoid object level overdraws in current budgeted Physician Fees, Audit Settlements, and Operating Transfers line item accounts. Previously budgeted amounts will not be sufficient to cover incoming expenses due primarily to larger than anticipated costs of Temporary/Contract costs for Medical staffing in both the Mental Health fund and the Mental Health Services Act Fund. Salary savings within both funds in various programs will cover the necessary budget.

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		40 - Other Financing Sources	600,000.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		55 - Services and Supplies	0.00	600,000.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				<u>600,000.00</u>	<u>600,000.00</u>
0048 - Mental Health Services Act	043 - Behavioral Wellness		50 - Salaries and Employee Benefits	0.00	(2,650,000.00)
0048 - Mental Health Services Act	043 - Behavioral Wellness		55 - Services and Supplies	0.00	2,000,000.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		60 - Other Charges	0.00	50,000.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		70 - Other Financing Uses	0.00	600,000.00
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>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Tor Hargens	7/3/2017 8:04:50 AM	043 - Behavioral Wellness	Fund/Department	Y
Chris Ribeiro	7/3/2017 1:35:56 PM	043 - Behavioral Wellness	Fund/Department	Y
Pancho Occiano	7/3/2017 5:27:23 PM	061 - Auditor-Controller	FACS	Y
Andrew Myung	7/5/2017 1:18:36 PM	057 - Community Services	CEO Analyst	Y
C. Price	7/5/2017 2:49:17 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 3:53:45 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 4:29:29 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 4:29:29 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 4:29:29 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005187 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: CSD: Parks CSA 4 FY 16/17 Residual Fund Balance

Budget Action: Increase Appropriations of \$11,000 in the Community Services Department, CSA 4 Fund to Increase Restricted Fund Balance funded by a Decrease in Residual Fund Balance.

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.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2130 - CSA 4	052 - Parks		90 - Changes to Residual Fund Balance	11,000.00	0.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	0.00	11,000.00
Fund: 2130 - CSA 4, Department: 052 - Parks Total:				<u>11,000.00</u>	<u>11,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Ryder Bailey	7/3/2017 12:00:44 PM	057 - Community Services	Fund/Department	Y
Andrew Myung	7/3/2017 1:51:46 PM	057 - Community Services	CEO Analyst	Y
John Jayasinghe	7/5/2017 1:27:00 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/5/2017 1:50:18 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/5/2017 3:15:37 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 3:53:13 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 4:29:50 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 4:29:50 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 4:29:50 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005188 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Reserve Fiscal Year End Rental Maintenance

Budget Action: Increase appropriations of \$14,834 in General Services General Fund to increase Committed Rental Maintenance Fund Balance funded by rental revenue.

Justification: This budget revision request will designate FYE 16-17 rents in excess of expenditures for future repairs at Los Prietos Modular's #1, #2, #3, and #4.

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	063 - General Services		20 - Use of Money and Property	14,834.00	0.00
0001 - General	063 - General Services		93 - Changes to Committed	0.00	14,834.00
Fund: 0001 - General, Department: 063 - General Services Total:				<u>14,834.00</u>	<u>14,834.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Brian Duggan	7/6/2017 3:55:17 PM	063 - General Services	Fund/Department	Y
Richard Morgantini	7/6/2017 4:08:43 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 4:13:21 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 4:24:15 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 4:37:12 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 4:56:20 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 4:56:20 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 4:56:20 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005189 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Behavioral Wellness: Establish Restricted fund balance for SAPT Block Grant

Budget Action: Increase appropriations of \$290,000 in Behavioral Wellness Alcohol and Drug Programs Fund to increase Restricted Purpose of Fund and ADP SAPT Block Grant Set-Aside fund balance funded by unanticipated Drug Medi-Cal revenue.

Justification: Substance Abuse Prevention & Treatment (SAPT) Block grant funds are categorical and awarded on a Federal Fiscal Year basis, available for expenditure over a 21 month period. Unspent funds therefore are placed in restricted fund balance at the end of the County fiscal year to ensure proper tracking, then released in the subsequent fiscal year for expenditure in that year.
 The State unexpectedly issued payments for Drug Medi-Cal Admin (previously delayed over 12 months), and have indicated that they now have a process in place to remain current on payments. This resulted in approximately \$290,000 of unanticipated DMC Admin revenue.
 2011 Realignment funds are used by the State to meet the Maintenance of Effort (MOE) requirement in order to receive the SAPT funds. Therefore, Behavioral Wellness will use all 2011 Realignment funds before using any SAPT funds to cover SAPT-qualified expenses, and roll over the unused SAPT funds to use in FY 16-17.

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		30 - Charges for Services	290,000.00	0.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	290,000.00
Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total:				<u>290,000.00</u>	<u>290,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Chris Ribeiro	7/3/2017 1:40:11 PM	043 - Behavioral Wellness	Fund/Department	Y
Pancho Occiano	7/3/2017 5:18:01 PM	061 - Auditor-Controller	FACS	Y
Andrew Myung	7/5/2017 9:27:55 AM	057 - Community Services	CEO Analyst	Y
C. Price	7/5/2017 2:47:11 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 3:52:39 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 4:30:17 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 4:30:17 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 4:30:17 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005190 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Behavioral Wellness: PHF HVAC system Restricted Fund Balance

Budget Action: Increase appropriations of \$400,000 in the Department of Behavioral Wellness Mental Health fund to increase Restricted Purpose of Fund fund balance funded by a decrease of appropriations in Capital Assets.

Justification: This revision is necessary to ensure that budgeted funding for the PHF HVAC system installation is available in Fiscal Year 2017-18.

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		65 - Capital Assets	0.00	(400,000.00)
0044 - Mental Health Services	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	400,000.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Chris Ribeiro	7/3/2017 6:11:10 PM	043 - Behavioral Wellness	Fund/Department	Y
Pancho Occiano	7/4/2017 8:22:36 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/5/2017 7:38:34 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 11:45:26 AM	012 - County Executive Office	Budget Director	Y
Andrew Myung	7/5/2017 3:47:20 PM	057 - Community Services	CEO Analyst	Y
Stephen Williams	7/6/2017 10:32:06 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 10:32:06 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 10:32:06 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005191 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development: FY 16/17 Residual Fund Balance

Budget Action: Establish appropriations of \$6,000 in the Planning and Development Fisheries 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.

The residual fund balance was due to fewer safety equipment reimbursement claims 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	6,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	6,000.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development Total:				<u>6,000.00</u>	<u>6,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Rachel Lipman	7/3/2017 3:10:05 PM	053 - Planning & Development	Fund/Department	Y
Richard Morgantini	7/3/2017 3:16:21 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/3/2017 4:03:02 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 4:19:33 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Shawna Jorgensen	7/4/2017 7:21:59 AM	012 - County Executive Office	CEO Analyst	Y
Shawna Jorgensen	7/4/2017 7:21:59 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 10:35:35 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 10:35:35 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 10:35:35 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005192 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development: FY 16/17 Residual Fund Balance

Budget Action: Establish appropriations of \$200,000 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.

The residual fund balance was due to fewer grant payouts occurring during the year than anticipated in the budget.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0063 - Coast Resource Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	200,000.00	0.00
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	200,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				<u>200,000.00</u>	<u>200,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Rachel Lipman	7/3/2017 3:18:00 PM	053 - Planning & Development	Fund/Department	Y
Richard Morgantini	7/3/2017 3:19:12 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/3/2017 4:39:49 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 9:51:49 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Shawna Jorgensen	7/4/2017 8:52:18 AM	012 - County Executive Office	CEO Analyst	Y
Shawna Jorgensen	7/4/2017 8:52:18 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 10:35:45 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 10:35:45 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 10:35:45 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005194 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Set-aside for contractual services needed in FY 2017/18

Budget Action: Increase appropriations of \$75,000 in County Executive Office General Fund to increase Committed Fund Balance funded by Salary and Benefit savings (\$75,000).

Justification: To set-aside salary savings for consulting services need, in next fiscal year, for an actuarial study to support labor negotiations and budget development.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	012 - County Executive Office		50 - Salaries and Employee Benefits	0.00	(75,000.00)
0001 - General	012 - County Executive Office		93 - Changes to Committed	0.00	75,000.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Richard Morgantini	7/3/2017 3:22:44 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/3/2017 5:42:25 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/3/2017 9:52:33 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 11:46:14 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 1:38:19 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 1:38:19 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 1:38:19 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005195 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Fund Balance for funding consulting services for employee training/team building exercise

Budget Action: Increase appropriations of \$10,000 in County Executive Office General fund to increase Committed Fund Balance funded by Salaries and Employee Benefits savings (\$10,000).

Justification: The budget revision sets aside salary savings due to current year vacancies for consulting services for the County Executive Office staff. In July the team will be participating in a full day training/team building exercise.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	012 - County Executive Office		50 - Salaries and Employee Benefits	0.00	(10,000.00)
0001 - General	012 - County Executive Office		93 - Changes to Committed	0.00	10,000.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Richard Morgantini	7/5/2017 7:11:10 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/5/2017 11:43:55 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/5/2017 3:00:59 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 3:49:03 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 4:30:43 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 4:30:43 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 4:30:43 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005196 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Committed Fund Balance for BOS discretionary funding

Budget Action: Increase appropriations of \$69,531 in General County Programs, General Fund to increase Committed General County Programs funded by Special Departmental Expense.

Justification: This budget revision decreases appropriations of \$69,531 and increases Committed General County Programs fund balance for remaining Board of Supervisors discretionary funds for use in future years.

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	(69,531.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	69,531.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/5/2017 4:08:10 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/5/2017 5:37:09 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 9:04:59 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 2:51:03 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 3:59:43 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 3:59:43 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 3:59:43 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005197 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Release of funding set-aside in prior fiscal year for current year costs

Budget Action: Increase appropriations of \$120,000 in General County Programs General Fund for Services & Supplies funded by release of Committed County Executive Programs fund balance.

Justification: In FY 2015-16 \$120K was set aside for Path for anticipated costs in FY 2016-17. The funds were placed in fund balance to ensure General county Programs could cover the anticipated costs in FY 16/17. Since the expenditure was incurred in FY 16/17 we are requesting the funds to be released. The attached back-up is the prior year budget revision requesting the funding to be set aside.

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	120,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	120,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>120,000.00</u>	<u>120,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/5/2017 2:11:36 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/5/2017 2:13:03 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/5/2017 3:03:26 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/5/2017 3:49:58 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/5/2017 4:30:57 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/5/2017 4:30:57 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/5/2017 4:30:57 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005200 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - HCD Increase HOME Restricted Fund Balance

Budget Action: Increase appropriations of \$65,000 in Housing & Community Development (HCD) HOME Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Intergovernmental Revenue-Federal.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. GASB 54 requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0066 - HOME Program	055 - Housing/Community Development		26 - Intergovernmental Revenue-Federal	65,000.00	0.00
0066 - HOME Program	055 - Housing/Community Development		92 - Changes to Restricted	0.00	65,000.00
Fund: 0066 - HOME Program, Department: 055 - Housing/Community Development Total:				<u>65,000.00</u>	<u>65,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Dylan Tekautz	7/5/2017 2:23:12 PM	055 - Housing/Community Development	Fund/Department	Y
John Jayasinghe	7/5/2017 3:42:19 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/5/2017 5:35:53 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 8:35:41 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 2:23:46 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 4:00:33 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 4:00:33 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 4:00:33 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005201 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: CSD: Parks Services and Supplies

Budget Action: Increase Appropriations of \$270,000 in the Community Services Department, Parks Division for Services and Supplies funded by unanticipated Charges for Services revenue from Quimby, Cabins and Mural Room Weddings.

Justification: This budget revision is necessary to close out this fiscal year. During the fiscal year, a winter storm emergency occurred at Goleta Beach and the Department shifted existing departmental appropriations to cover a portion of emergency expenses. In addition, Parks experienced a large number of dead or dying trees that needed to be removed for public safety, along with additional costs of monitoring wood fires at arroyo burro and mandatory snowy plover monitoring. These additional costs will be offset by additional departmental revenues Quimby, Cabins and Mural Room Wedding revenues and have no negative impact to the General Fund.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	052 - Parks		30 - Charges for Services	270,000.00	0.00
0001 - General	052 - Parks		55 - Services and Supplies	0.00	270,000.00
Fund: 0001 - General, Department: 052 - Parks Total:				<u>270,000.00</u>	<u>270,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Andrew Myung	7/5/2017 5:04:55 PM	057 - Community Services	CEO Analyst	Y
John Jayasinghe	7/6/2017 10:30:52 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 10:58:29 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 2:10:53 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 2:23:06 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 4:02:10 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 4:02:10 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 4:02:10 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005202 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: INCREASE BUDGET APPROPRIATIONS TO FUND SERVICE AND SUPPLIES

Budget Action: INCREASE APPROPRIATIONS OF \$629,104 IN FIRST 5 CHILD AND FAMILIES COMMISSION FUND FOR SERVICE AND SUPPLIES FUNDED BY INCREASE IN PROP 10 STATE REVENUE AND GRANT FUNDING

Justification: THIS REQUEST INCREASED THE BUDGET FOR SERVICE AND SUPPLIES DUE TO EXPENDITURE ACCRUALS EXCEEDING THE AVAILABLE BUDGET.

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		25 - Intergovernmental Revenue-State	366,741.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		45 - Miscellaneous Revenue	262,363.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		55 - Services and Supplies	0.00	629,104.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>629,104.00</u>	<u>629,104.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Georgette Sims-Moten	7/6/2017 1:47:13 PM	994 - First 5, Children & Families	Fund/Department	Y
Paul Clementi	7/6/2017 2:59:02 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 3:03:20 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 3:30:28 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 4:05:54 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 4:57:35 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 4:57:35 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 4:57:35 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005215 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Behavioral Wellness: MHSA increase to Restricted Fund Balance

Budget Action: Increase appropriations of \$1,900,000 in the Department of Behavioral Wellness Mental Health fund to increase Restricted Purpose of Fund fund balance funded by a decrease of appropriations in Salaries and Benefits.

Justification: This budget revision is necessary as part of the year-end closing process. Within the Mental Health Services Act (MHSA) Fund, components are restricted funding categories per W&I Code Section 5892(a)(6), requiring that any unspent funds to be reserved and expended only on MHSA programs as approved by Mental Health Services Oversight and Accountability Commission (MHSOAC).

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		50 - Salaries and Employee Benefits	0.00	(1,900,000.00)
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	1,900,000.00
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>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Chris Ribeiro	7/7/2017 11:34:19 AM	043 - Behavioral Wellness	Fund/Department	Y
Tor Hargens	7/7/2017 3:47:19 PM	043 - Behavioral Wellness	Fund/Department	Y
Andrew Myung	7/7/2017 4:10:14 PM	057 - Community Services	CEO Analyst	Y
Pancho Occiano	7/8/2017 12:04:23 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/8/2017 12:34:42 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/8/2017 2:19:46 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 8:08:26 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 8:08:26 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 8:08:26 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005216 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Set-aside for contractual services needed in FY 2017/18

Budget Action: Increase appropriations of \$75,000 in County Executive Office General Fund to increase Committed Fund Balance funded by Salary and Benefit savings (\$75,000) for software acquisition and implementation.

Justification: To set-aside salary savings for the acquisition and implementation of a new pension related forecasting and modeling software program and to replace aging technology hardware needed in FY 2017/18.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	012 - County Executive Office		50 - Salaries and Employee Benefits	0.00	(78,000.00)
0001 - General	012 - County Executive Office		93 - Changes to Committed	0.00	78,000.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/6/2017 2:27:13 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 2:43:50 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 3:35:59 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 4:11:54 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 4:58:15 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 4:58:15 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 4:58:15 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005217 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: To increase appropriations for interim Analyst services needed in FY 17/18

Budget Action: Increase appropriations of \$66,000 in County Executive Office General Fund to increase Committed Fund Balance funded by Salary and Benefit savings (\$66,000).

Justification: To set-aside salary savings to cover the cost of interim Analyst services need, in next fiscal year, to support budget development. It is estimated we would need an interim assignment for 6 months (a 70% FTE) and a analyst internship position.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	012 - County Executive Office		50 - Salaries and Employee Benefits	0.00	(66,000.00)
0001 - General	012 - County Executive Office		93 - Changes to Committed	0.00	66,000.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/6/2017 2:21:16 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 2:45:19 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 3:34:39 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 4:13:08 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 4:58:48 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 4:58:48 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 4:58:48 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005218 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations For Local Innovation Program/Realignment 2011 Set Aside

Budget Action: Increase appropriations of \$76,642 in General County Programs General Fund to increase Committed Fund Balance funded by unanticipated revenue from Local Innovation Program/Realignment 2011 (\$76,642).

Justification: The Local Innovation Program in the Local Realignment Fund 2011 has a balance of \$76,642. Probation gave a presentation to the BOS on May 17, 2016 in which they informed the BOS on this additional realignment revenue. The expenditure decision for this program are determined by the BOS, thus set-aside in 990 for their designation.

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	76,642.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	76,642.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>76,642.00</u>	<u>76,642.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/6/2017 3:24:08 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/6/2017 3:30:04 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/6/2017 3:41:04 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/6/2017 3:49:39 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/6/2017 4:58:32 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/6/2017 4:58:32 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/6/2017 4:58:32 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005223 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations for a Restricted Fund Balance from unspent funds

Budget Action: Increase Appropriations of \$126,335.00 in Probation Department General Fund to increase Restricted Probation YOBG Fund Balance funded by unspent Youthful Offender Block Grant (YOBG) funds and a decrease in appropriations for Salaries & Benefits.

Justification: This Budget Revision Request increases and transfers appropriations of \$126,335.00 as a result of having unspent funds. The unspent funds consist of lower than anticipated Salaries & Benefit expenditures. These funds will be used in future fiscal years.

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		50 - Salaries and Employee Benefits	0.00	(126,335.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	126,335.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Vanessa Escobar	7/7/2017 9:05:13 AM	022 - Probation		Y
Pancho Occiano	7/7/2017 2:48:20 PM	061 - Auditor-Controller	FACS	Y
Michael Cameron	7/8/2017 3:41:51 PM	022 - Probation	Fund/Department	Y
Richard Morgantini	7/8/2017 3:48:38 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/8/2017 3:49:56 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/8/2017 4:01:13 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/8/2017 4:20:03 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 8:08:51 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 8:08:51 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 8:08:51 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005224 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: PW Water Resources FY 16/17 Residual Fund Balance

Budget Action: Establish appropriation of \$20,000 in Public Works South Coast Flood Zone (fund 2610) to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocated 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 554 (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 established appropriation to commit/restrict any residual fund balance resulting from operation at fiscal year-end.

The residual fund balance was due to increased revenue and maintenance savings, funds to be carried over for capital projects.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2610 - So Coast Flood Zone 2	054 - Public Works		90 - Changes to Residual Fund Balance	20,000.00	0.00
2610 - So Coast Flood Zone 2	054 - Public Works		92 - Changes to Restricted	0.00	20,000.00
Fund: 2610 - So Coast Flood Zone 2, Department: 054 - Public Works Total:				<u>20,000.00</u>	<u>20,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Lynn Hogan	7/7/2017 10:13:53 AM	054 - Public Works	Fund/Department	Y
Julie Hagen	7/7/2017 10:39:17 AM	054 - Public Works	Fund/Department	Y
John Jayasinghe	7/7/2017 1:19:45 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/7/2017 2:46:25 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/7/2017 2:57:52 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/7/2017 4:03:47 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 8:09:03 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 8:09:03 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 8:09:03 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005235 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Fund balance for operational audits and rebalancing efforts

Budget Action: Increase appropriations of \$287,000 in County Executive Office General fund to increase Committed Fund Balance funded by Salaries and Employee Benefits savings (\$287,000).

Justification: The budget revision sets aside salary savings due to current year vacancies to conduct department operational audits and Countywide rebalancing efforts during FY 2017-18.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	012 - County Executive Office		50 - Salaries and Employee Benefits	0.00	(287,000.00)
0001 - General	012 - County Executive Office		93 - Changes to Committed	0.00	287,000.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/10/2017 9:27:45 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/10/2017 9:31:47 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/10/2017 10:22:49 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 10:32:46 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 10:58:03 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 10:58:03 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 10:58:03 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005236 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: DA - Increase fund balance for projects

Budget Action: Increase appropriations of \$275,000 to committed fund balance in the Office of the District Attorney General Fund, funded by a decrease in appropriations of \$275,000 in Salaries and Benefits.

Justification: The District Attorney plans to increase committed fund balance of \$275,000 as indicated by GC 25303, due to department expenditure savings in Salaries & Benefits from unfilled vacancies in FY16/17. The District Attorney will use these funds for additional costs associated with the conversion and implementation of a new case management system which was not initially anticipated ~(\$125,000) and additional funds needed for the MS-13 case which are in excess of the current approved amounts ~(\$150,000).

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		50 - Salaries and Employee Benefits	0.00	(275,000.00)
0001 - General	021 - District Attorney		93 - Changes to Committed	0.00	275,000.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				0.00	0.00

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Michael Soderman	7/9/2017 12:17:49 AM	021 - District Attorney	Fund/Department	Y
Paul Clementi	7/9/2017 7:24:00 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/10/2017 8:06:07 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/10/2017 8:49:03 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 11:12:53 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 11:27:11 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 11:27:11 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 11:27:11 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005238 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development Fish & Game Fund: Transfer btwn object levels to clear residual fund balance

Budget Action: Transfer appropriations of \$6,000 in Planning and Development Fish and Game Fund from Services and Supplies to Decrease to Restricted Fund Balance to close FY 16/17 with no residual fund balance.

Justification: To close the year with no residual fund balance in the Fish and Game Fund, this budget revision is necessary. It will reduce the Services and Supplies budget and offset that reduction with a contribution to Restricted Fund Balance.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0041 - Fish and Game	053 - Planning & Development		55 - Services and Supplies	0.00	(6,000.00)
0041 - Fish and Game	053 - Planning & Development		92 - Changes to Restricted	0.00	6,000.00
Fund: 0041 - Fish and Game, Department: 053 - Planning & Development Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Rachel Lipman	7/10/2017 9:47:11 AM	053 - Planning & Development	Fund/Department	Y
Richard Morgantini	7/10/2017 9:57:15 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/10/2017 10:09:03 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/10/2017 10:23:20 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 10:30:29 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 10:58:47 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 10:58:47 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 10:58:47 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005239 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development Petroleum Fund: Transfer btwn object levels to clear residual fund balance

Budget Action: Transfer appropriations of \$37,000 in Planning and Development Petroleum Fund from Services and Supplies to Decrease to Restricted Fund Balance to close FY 16/17 with no residual fund balance.

Justification: To close the year with no residual fund balance in the Petroleum Fund, this budget revision is necessary. It will reduce the Services and Supplies budget and offset that reduction with a contribution to Restricted Fund Balance.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0045 - Petroleum Department	053 - Planning & Development		55 - Services and Supplies	0.00	(37,000.00)
0045 - Petroleum Department	053 - Planning & Development		92 - Changes to Restricted	0.00	37,000.00
Fund: 0045 - Petroleum Department, Department: 053 - Planning & Development Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Rachel Lipman	7/10/2017 9:48:33 AM	053 - Planning & Development	Fund/Department	Y
Richard Morgantini	7/10/2017 10:10:55 AM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/10/2017 10:28:43 AM	061 - Auditor-Controller	FACS	Y
C. Price	7/10/2017 10:35:12 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 11:12:03 AM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 11:27:31 AM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 11:27:31 AM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 11:27:31 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005240 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer of funding from 990 General Fund to 990 Fund 0070

Budget Action: Increase appropriations of \$152,375 in General County Programs General Fund for Other Financing Uses funded by a release of Unassigned Fund Balance.
Increase appropriations of \$152,375 in General County Programs Criminal Justice Facility Fund to increase Restricted Purpose of Fund Balance funded by an operating transfer from the General County Programs General Fund.

Justification: This budget revision is necessary due to revenue shortfalls in Fund 0070. Revenue has been declining over the past several years as less tickets are written and fees are waived by the Courts.

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		70 - Other Financing Uses	0.00	152,375.00
0001 - General	990 - General County Programs		95 - Changes to Unassigned	152,375.00	0.00
	Fund: 0001 - General, Department: 990 - General County Programs Total:			<u>152,375.00</u>	<u>152,375.00</u>
0070 - Crim Justice Facility Constrt	990 - General County Programs		40 - Other Financing Sources	152,375.00	0.00
0070 - Crim Justice Facility Constrt	990 - General County Programs		92 - Changes to Restricted	0.00	152,375.00
	Fund: 0070 - Crim Justice Facility Constrt, Department: 990 - General County Programs Total:			<u>152,375.00</u>	<u>152,375.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/10/2017 3:58:06 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/10/2017 4:15:04 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/10/2017 4:29:33 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 4:30:39 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 4:33:02 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 4:33:02 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 4:33:02 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005241 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Fire: FY 16/17 Residual Fund Balance Adjustment

Budget Action: Establish appropriations of \$9,000,000 in the Fire Department, Fund 2280 (Fire District) to adjust Restricted Fund Balance at fiscal year-end between Capital Outlay and Purpose of Fund. 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 adjusts appropriations to commit/restrict residual fund balance resulting from operations at fiscal year-end.

The residual fund balance will be applied to the Purpose of Fund rather than Capital Outlay.

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		92 - Changes to Restricted	0.00	0.00
	Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:			0.00	0.00

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Diane Sauer	7/10/2017 2:26:23 PM	031 - Fire	Fund/Department	Y
Richard Morgantini	7/10/2017 2:39:31 PM	012 - County Executive Office	CEO Analyst	Y
Pancho Occiano	7/10/2017 2:41:08 PM	061 - Auditor-Controller	FACS	Y
C. Price	7/10/2017 2:45:27 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 3:17:31 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 3:20:30 PM	061 - Auditor-Controller	Clerk of the Board	Y
Stephen Williams	7/10/2017 3:20:30 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 3:20:30 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Revision Requests

Document Number: BJE - 0005245 Agenda Item: Agenda Date: 7/18/2017 Approval: BOS 4/5 Has Board Letter: No

Title: Release Purpose of Fund Fund Balance

Budget Action: Establish appropriations of \$297,351 in the Court Special Services Court Activities fund to increase Residual Fund Balance funded by a decrease to Committed 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.

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	0.00	297,351.00
0069 - Court Activities	025 - Court Special Services		93 - Changes to Committed	297,351.00	0.00
Fund: 0069 - Court Activities, Department: 025 - Court Special Services Total:				<u>297,351.00</u>	<u>297,351.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shawna Jorgensen	7/10/2017 5:16:59 PM	012 - County Executive Office	CEO Analyst	Y
C. Price	7/10/2017 5:18:44 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Jeff Frapwell	7/10/2017 5:19:34 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	7/10/2017 5:20:01 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	7/10/2017 5:20:01 PM	061 - Auditor-Controller	FACS Supervisor	Y
Stephen Williams	7/10/2017 5:20:01 PM	061 - Auditor-Controller	Clerk of the Board	Y