



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Auditor-Controller & CEO
Department No.: 061
For Agenda Of: July 3, 2018
Placement: Administrative
Estimated Tme:
Continued Item: No
If Yes, date from:
Vote Required: 4/5

TO: Board of Supervisors

FROM: Department Theo Fallati, CPA, Auditor-Controller
Director(s) *Theo Fallati*
Contact Info: Ed Price, CPA, Chief Deputy Controller
Jeff Frapwell, Budget Director

SUBJECT: Year-end transfers and revisions of appropriations

County Counsel Concurrence

As to form: N/A

Auditor-Controller Concurrence

As to form: Yes

Other Concurrence:

N/A

Recommended Actions:

That the Board of Supervisors:

Approve budget revisions and transfers necessary to close the County's accounting records for all County funds for the fiscal year ended June 30, 2018 (Fiscal Year 17-18).

Summary Text:

On June 5th, 2018, your Board directed the Auditor-Controller to compile the transfers and revisions of appropriations necessary to close the County's accounting records for the Fiscal Year ended June 30, 2018 pending approval by your Board at the July 3rd, July 10th, July 17th, and August 14th meetings.

Background:

The year-end closing process is accomplished during the period from June 30th to July 10th. During this process, there may be certain inter-fund transfers, contingency transfer, revisions, or adjustments necessary to efficiently and effectively accomplish the closing process. Those revisions received as of the docketing deadline are attached.

Performance Measure:

The recommendation is primarily aligned with actions required by law or by routine business necessity.

Fiscal and Facilities Impacts:

Budgeted

Attachments:

Attachment A: Budget Revision Requests

Budget Revision Requests
7/3/2018

Revision No.: 0005348
Departments: Probation
Title: Decrease budgeted revenues to repay grant for disallowed LPBC kitchen equipment.
Budget Action: Decrease budgeted revenues of \$66,451 in Probation General Fund in Intergovernmental Revenue-Federal offset by release of Restricted Line Item Account 9799 Purpose of Fund fund balance.

Revision No.: 0005594
Departments: General Services
Title: Transfer appropriations for Salaries in the General Services Communications Services ISF
Budget Action: Increase appropriations of \$20,000 in the General Services Communications Services Internal Service Fund for Salaries and Employee Benefits funded by a release of Retained Earnings

Revision No.: 0005633
Departments: Public Works
Title: RR&WM Budget Adjustment for Pension Liability & Capital Expenditures
Budget Action: Increase appropriations of \$651,833 in Public Works Resource Recovery and Waste Management Fund for Salaries and Employee Benefits funded from the release of Retained Earnings. Transfer Appropriations of \$102,000 in Public Works Resource Recovery and Waste Management Fund from Services and Supplies to Capital Assets for capital expenditure overages at Tajiguas Landfill for equipment and the Santa Ynez Transfer Station for capital improvements and equipment.

Revision No.: 0005735
Departments: Treasurer-Tax Collector-Public
Title: Transfer Appropriations Between Capital Asset Line Items
Budget Action: Transfer appropriations of \$6,000 in the Treasurer-Tax Collector Department General Fund between capital asset line items for the purchase of a currency counter for cannabis taxes.

Revision No.: 0005742
Departments: Fire
Title: Fire Appropriations Increase
Budget Action: Increase appropriations of \$200,000 in the Fire Department Fire Protection District Fund for Services & Supplies funded by unanticipated revenue from Miscellaneous Revenue.

Revision No.: 0005748
Departments: General Services
Title: Transfer appropriations for Salaries in the General Services Information Technology ISF
Budget Action: Increase appropriations of \$5,000 in the General Services Internal Information Technology Services Fund for Salaries and Employee Benefits funded by a release of Retained Earnings.

Revision No.: 0005750
Departments: Public Health
Title: Public Health Department: increase budgeted fund balance release due to unrealized revenues

Budget Revision Requests
7/3/2018

Budget Action: Decrease budgeted revenues of \$1,701,906 in Public Health Care Fund in Charges for Services offset by a release of Restricted Health Care Programs fund balance.

Revision No.: 0005757
Departments: Treasurer-Tax Collector-Public
Title: Increase Committed Fund Balance for Future Cannabis Expenses
Budget Action: Establishing appropriations of \$200,000 in Treasurer Tax Collector Department, General Fund to increase Treasurer Tax Collector Projects Committed Fund Balance, funded by a decrease in appropriations for Services & Supplies.

Revision No.: 0005763
Departments: General County Programs
Title: Increase Committed Fund Balance for BOS discretionary funding
Budget Action: Increase appropriations of \$78,048 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for Services and Supplies.

Revision No.: 0005766
Departments: Public Health
Title: Public Health Department - Transfer Appropriation for Fixed Asset
Budget Action: Transfer appropriations of \$11,200 in Public Health Department (PHD) Health Care Fund from Services and Supplies to Capital Assets for the purchase of equipment for the Carpinteria Health Care Center Remodel

Revision No.: 0005770
Departments: County Executive Office
Title: Transfer Appropriations to Other Charges
Budget Action: Transfer appropriations of \$23,280 in County Executive Office General Fund from Capital Assets to Other Charges for the purchase of a vehicle for the Lompoc Fire Department.

Revision No.: 0005775
Departments: Sheriff
Title: Release Committed Sheriff Projects Fund Balance for Jail Management System.
Budget Action: Increase appropriations of \$114,200 in Sheriff Capital Outlay Fund for Capital Assets-Software funded by the release of Committed Sheriff Projects Fund Balance.

Revision No.: 0005780
Departments: Public Defender
Title: Public Defender: Use of Restricted Fund Balance for unbudgeted costs

Budget Revision Requests
7/3/2018

Budget Action: Increase appropriations of \$55,000 in the Public Defender's Office, General Fund, for Services and Supplies, funded by a release of Public Safety Prop 172 Restricted Fund Balance.

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005348 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Decrease budgeted revenues to repay grant for disallowed LPBC kitchen equipment.

Budget Action: Decrease budgeted revenues of \$66,451 in Probation General Fund in Intergovernmental Revenue-Federal offset by release of Restricted Line Item Account 9799 Purpose of Fund fund balance.

Justification: The California Department of Education 2015 National School Lunch Equipment Assistance Grants awarded and advanced Probation the amount of \$66,450.60 (90% of the total award amount of \$73,834). The kitchen equipment purchased was disallowed by Grant terms and the advanced funds had to be repaid.

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	(66,451.00)	0.00
0001 - General	022 - Probation		92 - Changes to Restricted	66,451.00	0.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Lorna Merana	6/19/2018 10:03:02 AM	022 - Probation	Y
Michael Cameron	6/19/2018 10:03:37 AM	022 - Probation	Y
Richard Morgantini	6/19/2018 10:04:59 AM	012 - County Executive Office	Y
Suzann Uffelman	6/19/2018 2:38:55 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/19/2018 4:51:45 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/20/2018 11:31:01 AM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005594 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer appropriations for Salaries in the General Services Communications Services ISF

Budget Action: Increase appropriations of \$20,000 in the General Services Communications Services Internal Service Fund for Salaries and Employee Benefits funded by a release of Retained Earnings

Justification: This Budget Revision Request increases appropriations of \$20,000 in the Communications Services Internal Service Fund primarily due to unforeseen Accrued Pension Expense. The funding source for this transfer is Retained Earnings.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1919 - Communications Services	063 - General Services		50 - Salaries and Employee Benefits	0.00	20,000.00
1919 - Communications Services	063 - General Services		89 - Changes to Retained Earnings	20,000.00	0.00
Fund: 1919 - Communications Services, Department: 063 - General Services Total:				<u>20,000.00</u>	<u>20,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Brian Duggan	6/18/2018 10:53:19 AM	063 - General Services	Y
Joseph Toney	6/18/2018 11:56:36 AM	063 - General Services	Y
Richard Morgantini	6/18/2018 12:21:33 PM	012 - County Executive Office	Y
Suzann Uffelman	6/18/2018 1:53:53 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/19/2018 8:09:56 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/19/2018 4:27:40 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005633 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: RR&WM Budget Adjustment for Pension Liability & Capital Expenditures

Budget Action: Increase appropriations of \$651,833 in Public Works Resource Recovery and Waste Management Fund for Salaries and Employee Benefits funded from the release of Retained Earnings. Transfer Appropriations of \$102,000 in Public Works Resource Recovery and Waste Management Fund from Services and Supplies to Capital Assets for capital expenditure overages at Tajiguas Landfill for equipment and the Santa Ynez Transfer Station for capital improvements and equipment.

Justification: This budget revision will increase appropriations for Public Works Resource Recovery and Waste Management Fund 1930 for the unexpected expenditure increase of \$651,833 to Line Item Account 6401 – Accrued Pension Expense from an increase in Pension Liability that is due to a change in the discount rate used.

This budget revision also will transfer appropriations within the Public Works Resource Recovery and Waste Management Fund 1930, of \$36,000 from Services and Supplies to Capital Assets – Equipment for the unexpected capital expenditure costs for the purchase of a Kenworth Water Truck, Kenworth Semi and Wilkens Walking Floor Trailer. This budget revision also will transfer appropriations of \$66,000 from Services and Supplies to Capital Assets – Structures and Improvements for the unexpected capital expenditure excess for the installation and completion of the new scales at Tajiguas Landfill.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1930 - Resource Recovery & Waste Mgt	054 - Public Works		50 - Salaries and Employee Benefits	0.00	651,833.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		55 - Services and Supplies	0.00	(102,000.00)
1930 - Resource Recovery & Waste Mgt	054 - Public Works		65 - Capital Assets	0.00	102,000.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		89 - Changes to Retained Earnings	651,833.00	0.00
Fund: 1930 - Resource Recovery & Waste Mgt, Department: 054 - Public Works Total:				<u>651,833.00</u>	<u>651,833.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Natalie Ruh	6/19/2018 12:31:24 PM	054 - Public Works	Y
Julie Hagen	6/19/2018 4:44:05 PM	054 - Public Works	Y
Richard Morgantini	6/20/2018 11:39:06 AM	012 - County Executive Office	Y
Suzann Uffelman	6/20/2018 12:22:01 PM	061 - Auditor-Controller	Y
Stephen Williams	6/20/2018 12:54:03 PM	061 - Auditor-Controller	Y
Stephen Williams	6/20/2018 12:54:03 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/20/2018 1:10:53 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/20/2018 3:09:44 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005735 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 3/5 Has Board Letter: No

Title: Transfer Appropriations Between Capital Asset Line Items

Budget Action: Transfer appropriations of \$6,000 in the Treasurer-Tax Collector Department General Fund between capital asset line items for the purchase of a currency counter for cannabis taxes.

Justification: On June 5, 2018, Santa Barbara County voters approved Measure T-2018, Marijuana Operations General Tax. This budget revision transfers appropriations between capital asset line items to enable the purchase of a new currency counter which will be used exclusively for cash tax collections.

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	065 - Treasurer-Tax Collector-Public		65 - Capital Assets	0.00	0.00
Fund: 0001 - General, Department: 065 - Treasurer-Tax Collector-Public Total:				0.00	0.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Rochelle Anthony	6/7/2018 3:35:58 PM	065 - Treasurer-Tax Collector-Public	Y
Wesley Welch	6/7/2018 3:38:07 PM	012 - County Executive Office	Y
Suzann Uffelman	6/7/2018 4:17:16 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/7/2018 5:17:33 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/8/2018 12:45:25 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005742 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Fire Appropriations Increase

Budget Action: Increase appropriations of \$200,000 in the Fire Department Fire Protection District Fund for Services & Supplies funded by unanticipated revenue from Miscellaneous Revenue.

Justification: Insurance proceeds of approximately \$200,000 will be received to offset costs incurred by the Fire Department for repairs and restoration at Fire Station 18, as a result of extensive mold damage throughout the facility.

The Fire Department received insurance proceeds of \$39,431.37 in August 2017 to offset the cost of repairs for damage that had been identified initially at the station. Subsequently, additional mold related damage was discovered, resulting in more costly and extensive repairs that took additional time to complete. The project will be completed in June 2018.

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		45 - Miscellaneous Revenue	200,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		55 - Services and Supplies	0.00	200,000.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>200,000.00</u>	<u>200,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Wesley Welch	6/12/2018 4:04:08 PM	012 - County Executive Office	Y
Lynne Dible	6/13/2018 8:31:59 AM	031 - Fire	Y
Suzann Uffelman	6/13/2018 8:49:08 AM	061 - Auditor-Controller	Y
Betsy Schaffer	6/13/2018 9:59:10 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/18/2018 1:28:41 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005748 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer appropriations for Salaries in the General Services Information Technology ISF

Budget Action: Increase appropriations of \$5,000 in the General Services Internal Information Technology Services Fund for Salaries and Employee Benefits funded by a release of Retained Earnings.

Justification: This Budget Revision increases appropriations of \$5,000 in the IT ISF primarily due to unforeseen Accrued Pension Expense. The funding source for this transfer is Retained Earnings.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1915 - Information Technology Svcs	063 - General Services		50 - Salaries and Employee Benefits	0.00	5,000.00
1915 - Information Technology Svcs	063 - General Services		89 - Changes to Retained Earnings	5,000.00	0.00
Fund: 1915 - Information Technology Svcs, Department: 063 - General Services Total:				<u>5,000.00</u>	<u>5,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Brian Duggan	6/18/2018 10:54:19 AM	063 - General Services	Y
Joseph Toney	6/18/2018 11:59:09 AM	063 - General Services	Y
Richard Morgantini	6/18/2018 12:21:54 PM	012 - County Executive Office	Y
Suzann Uffelman	6/18/2018 1:46:14 PM	061 - Auditor-Controller	Y
Stephen Williams	6/20/2018 12:54:39 PM	061 - Auditor-Controller	Y
Stephen Williams	6/20/2018 12:54:39 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/20/2018 1:11:48 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/20/2018 3:09:18 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005750 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Public Health Department: increase budgeted fund balance release due to unrealized revenues

Budget Action: Decrease budgeted revenues of \$1,701,906 in Public Health Care Fund in Charges for Services offset by a release of Restricted Health Care Programs fund balance.

Justification: This budget revision is necessary to increase the release of restricted fund balance in the amounts of \$1,000,000 and \$701,906 in the Public Health Care Fund for the possibility of unrealized Medi-Cal revenues due to: 1) lower numbers of Medi-Cal patient visits than anticipated due to the implementation of a new Electronic Health Record (EHR), and; 2) a reduction and other changes to our Pharmacy Medi-Cal revenues in the form of reimbursement rates of certain specialty pharmaceuticals, such as those for Hepatitis C (Solvaldi and Harvoni).

While these releases will be budgeted with this action, only the amount necessary to balance the Public Health Care Fund after all accruals have been made will actually be released. It is not anticipated to be the entire amount.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0042 - Health Care	041 - Public Health		30 - Charges for Services	(1,701,906.00)	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	1,701,906.00	0.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Suzanne Jacobson	6/13/2018 5:35:47 PM	041 - Public Health	Y
Richard Morgantini	6/14/2018 7:46:05 AM	012 - County Executive Office	Y
Stephen Williams	6/15/2018 3:07:38 PM	061 - Auditor-Controller	Y
Stephen Williams	6/15/2018 3:07:38 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/15/2018 3:12:47 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/18/2018 1:28:07 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005757 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Committed Fund Balance for Future Cannabis Expenses

Budget Action: Establishing appropriations of \$200,000 in Treasurer Tax Collector Department, General Fund to increase Treasurer Tax Collector Projects Committed Fund Balance, funded by a decrease in appropriations for Services & Supplies.

Justification: On June 5, 2018, Santa Barbara County voters approved Measure T-2018, Marijuana Operations General Tax. This budget revision uses current year budget savings to fund one-time costs related to the implementation of cannabis related projects including tax collection, business licenses, and banking services.

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	065 - Treasurer-Tax Collector-Public		55 - Services and Supplies	0.00	(200,000.00)
0001 - General	065 - Treasurer-Tax Collector-Public		93 - Changes to Committed	0.00	200,000.00
Fund: 0001 - General, Department: 065 - Treasurer-Tax Collector-Public Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Le Anne Hagerty	6/13/2018 11:29:22 AM	065 - Treasurer-Tax Collector-Public	Y
Rochelle Anthony	6/13/2018 3:36:48 PM	065 - Treasurer-Tax Collector-Public	Y
Wesley Welch	6/19/2018 12:14:52 PM	012 - County Executive Office	Y
Suzann Uffelman	6/19/2018 3:00:56 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/19/2018 4:52:49 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/20/2018 11:33:28 AM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005763 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Committed Fund Balance for BOS discretionary funding

Budget Action: Increase appropriations of \$78,048 in General County Programs General Fund to increase Committed General County Programs fund balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision decreases Services and Supplies appropriations by \$78,048 and increases Committed General County Programs General County Programs fund balance for Board of Supervisors discretionary 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	(78,048.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	78,048.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Wesley Welch	6/18/2018 3:44:23 PM	012 - County Executive Office	Y
Suzann Uffelman	6/18/2018 4:16:34 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/19/2018 8:09:07 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/19/2018 4:29:01 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005766 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 3/5 Has Board Letter: No

Title: Public Health Department - Transfer Appropriation for Fixed Asset

Budget Action: Transfer appropriations of \$11,200 in Public Health Department (PHD) Health Care Fund from Services and Supplies to Capital Assets for the purchase of equipment for the Carpinteria Health Care Center Remodel

Justification: This budget revision will transfer \$11,200 of funds within the Public Health Department (PHD) Health Care Fund to allow for the purchase of Fixed Assets with appropriations from the Services and Supplies Object Level of the Carpinteria Health Care Center (HCC). The replacement equipment will be fully utilized in the newly remodeled exam rooms of the HCC clinic.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0042 - Health Care	041 - Public Health		55 - Services and Supplies	0.00	(11,200.00)
0042 - Health Care	041 - Public Health		65 - Capital Assets	0.00	11,200.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Katherine Macy	6/14/2018 1:53:50 PM	041 - Public Health	Y
Suzanne Jacobson	6/14/2018 1:56:29 PM	041 - Public Health	Y
Richard Morgantini	6/14/2018 2:04:49 PM	012 - County Executive Office	Y
Stephen Williams	6/15/2018 3:08:02 PM	061 - Auditor-Controller	Y
Stephen Williams	6/15/2018 3:08:02 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/15/2018 3:13:39 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/18/2018 1:26:21 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005770 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 3/5 Has Board Letter: No

Title: Transfer Appropriations to Other Charges

Budget Action: Transfer appropriations of \$23,280 in County Executive Office General Fund from Capital Assets to Other Charges for the purchase of a vehicle for the Lompoc Fire Department.

Justification: This budget revision will transfer appropriations of \$23,280 from the Capital Assets object level to cover the cost of a grant funded vehicle for the Lompoc Fire Department. The 17/18 budget erroneously appropriated funds for the vehicle in the Capital Assets object level. The source of the funds are from a Homeland Security Grant that the County administers on behalf of the multiple public agencies within the larger Operational Area.

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		60 - Other Charges	0.00	23,280.00
0001 - General	012 - County Executive Office		65 - Capital Assets	0.00	(23,280.00)
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Wesley Welch	6/15/2018 7:31:51 AM	012 - County Executive Office	Y
Stephen Williams	6/15/2018 3:09:31 PM	061 - Auditor-Controller	Y
Stephen Williams	6/15/2018 3:09:31 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/15/2018 3:16:37 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/18/2018 1:41:35 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005775 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Release Committed Sheriff Projects Fund Balance for Jail Management System.

Budget Action: Increase appropriations of \$114,200 in Sheriff Capital Outlay Fund for Capital Assets-Software funded by the release of Committed Sheriff Projects Fund Balance.

Justification: Agreement with The Act 1 Group, Inc. (dba ATIMS) to provide a software upgrade to the jail management system for the Custody Operations Branch of the Sheriff's Office in the amount of \$640,000 was approved by the Board of Supervisors on 1/24/2017. The project is funded with existing fund balance in the Sheriff's Projects designation.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0030 - Capital Outlay	032 - Sheriff		65 - Capital Assets	0.00	114,200.00
0030 - Capital Outlay	032 - Sheriff		93 - Changes to Committed	114,200.00	0.00
Fund: 0030 - Capital Outlay, Department: 032 - Sheriff Total:				<u>114,200.00</u>	<u>114,200.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Christina Sibley	6/18/2018 5:23:31 PM	032 - Sheriff	Y
Hope Vasquez	6/18/2018 5:29:03 PM	032 - Sheriff	Y
Paul Clementi	6/19/2018 8:25:21 AM	012 - County Executive Office	Y
Suzann Uffelman	6/19/2018 9:03:15 AM	061 - Auditor-Controller	Y
Betsy Schaffer	6/19/2018 12:58:12 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/19/2018 4:25:16 PM	012 - County Executive Office	Y

FY 2017-18 Year End
Budget Revision Requests

Document Number: BJE - 0005780 Agenda Item: Agenda Date: 7/3/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Public Defender: Use of Restricted Fund Balance for unbudgeted costs

Budget Action: Increase appropriations of \$55,000 in the Public Defender's Office, General Fund, for Services and Supplies, funded by a release of Public Safety Prop 172 Restricted Fund Balance.

Justification: This budget revision would appropriate an additional \$55,000 in the Public Defender's Services & Supplies budget funded by a release of Public Safety Prop 172 Restricted Fund Balance in order to avoid object level overdraft at yearend. Services and Supplies will exceed budget due to unanticipated expenses in the following areas:

1. Experts/Evaluations—To date we are \$31,000 over budgeted amount, with an additional \$15,000 to be billed out by 6/30/18. Furthermore, the office is currently in trial on a quadruple murder case that will require hiring multiple experts that will roll into FY 18/19.
2. Capital cases—The Public Defender's office is able to represent clients in capital cases at considerable savings to the County. However, because these are exceptional and unpredictable cases, capital defense is an unbudgeted item. Currently, we are investigating a triple murder capital case set for trial that will require considerable funds for defense this year and roll into FY18/19.
3. Training—Additional resources are needed to meet training requirements for Public Defender attorneys.
4. PD Audit—Brought in two Chief Public Defender's from King County, WA and Augusta, GA to perform internal audit. Paid travel costs, with total costs under \$2,500.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0001 - General	023 - Public Defender		55 - Services and Supplies	0.00	55,000.00
0001 - General	023 - Public Defender		92 - Changes to Restricted	55,000.00	0.00
Fund: 0001 - General, Department: 023 - Public Defender Total:				<u>55,000.00</u>	<u>55,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Deepak Budwani	6/19/2018 2:45:44 PM	023 - Public Defender	Y
Rachel Lipman	6/19/2018 2:59:37 PM	012 - County Executive Office	Y
Suzann Uffelmann	6/19/2018 3:14:34 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/19/2018 4:53:33 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/20/2018 11:32:25 AM	012 - County Executive Office	Y