

Attachment A

Budget Revision Requests
7/13/2021

Revision No.: 0007510
Departments: Fire
Title: GASB 84 Conversion FY 21-22 Budget - Fire
Budget Action: Establish appropriations of \$555,000 in Fire Department AB 1600 Orcutt, Goleta and Fire District Mitigation Funds 1128 (15k), 1129 (15k), 1130 (25k) and 1133 (500k) to increase Restricted Line Item Account 9799 Purpose of Fund fund balances in accordance with GASB 84.

Revision No.: 0007512
Departments: Sheriff
Title: GASB 84 Conversion FY 21-22 Budget - Sheriff's
Budget Action: Establish appropriations of \$616,000 in Sheriff's Sheriff AB1600 Fees Fund to increase Restricted Purpose of Fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Revision No.: 0007522
Departments: Planning & Development
Title: GASB 84 Conversion FY 21-22 Budget - Planning and Development
Budget Action: Establish appropriations of \$110,000 in Planning and Development Isla Vista In-Lieu Parking Fee Fund to increase Restricted Purpose of Fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Revision No.: 0007524
Departments: Public Works
Title: GASB 84 Conversion FY 21-22 Budget - Public Works
Budget Action: Establish appropriations of \$1.25M in PW AB1600 Fees Fund (Orcutt Fund 1510 \$850K, Goleta Fund 1511 \$200k and Countywide Fund 1512 \$200K) to increase Restricted Purpose of Fund balance and increase appropriations of \$1.12M in Fund 1511 for Other financing Uses for the conversion of balances held in County Agency funds in accordance with GASB 84. Decrease budgeted revenues of \$1.12M in the PW Roads fund in Charges for Services offset by an increase in Operating Transfers In from fund 1511.

Revision No.: 0007528
Departments: General Services
Title: GASB 84 Conversion FY 21-22 Budget - General Services
Budget Action: Establish appropriations of \$450,000 in General Services Capital Outlay Fund to increase Restricted Allocated for Capital Outlay fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Revision No.: 0007534
Departments: Public Health
Title: GASB 84 Conversion FY 21-22 Budget - Public Health
Budget Action: Establish appropriations of \$205,000 in Public Health HazMat CUPA Enforcement to increase Restricted Health Care Programs fund balance (\$144,500) and Other Financing Uses (\$60,500) funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Move appropriations of \$60,500 in Public Health Environmental Services fund from Charges for Services to Other Financing Sources.

Revision No.: 0007537
Departments: Public Health
Title: GASB 84 Conversion FY 21-22 Budget - Public Health

Budget Revision Requests 7/13/2021

Budget Action: Establish appropriations of \$210,000 in Public Health Animal Health/Reg Trust to increase Restricted Animal Control Programs fund balance (\$80,000) and Other Financing Uses (\$130,000) funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Transfer appropriations of \$130,000 in Public Health General Fund from Charges for Services of 112,000.00 and Miscellaneous Revenue of 18,000.00 to Other Financing Sources.

Revision No.: 0007539
Departments: Public Health
Title: GASB 84 Conversion FY 21-22 Budget - Public Health
Budget Action: Establish appropriations of \$449,700 in Public Health HCS-AB75 Health Education to increase Restricted Health Care Programs fund balance (\$376,156) and Other Financing Uses (\$449,700) funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Move appropriations of \$449,700 in Public Health Health Care fund from Intergovernmental Revenue-State to Other Financing Sources.

Revision No.: 0007545
Departments: Behavioral Wellness
Title: GASB 84 Conversion - Behavioral Wellness Fund 1163
Budget Action: Establish appropriations of \$384,000 in Behavioural Wellness Casa Del Mural Fund for Services and Supplies funded by release of restricted Purpose of fund balance (119,000) and unanticipated revenue from rental income (265,000).

Revision No.: 0007552
Departments: Treasurer-Tax Collector-Public
Title: GASB 84 Conversion FY 21-22 Budget - TTC
Budget Action: Establish appropriations of \$5,000 in Treasurer-Tax Collector General Fund for Services & Supplies funded by the release of committed PAPG Revolving Fund fund balance (\$2,000) as a result of the conversion of balances held in County Agency funds in accordance with GASB 84.

Revision No.: 0007723
Departments: Agricultural Commissioner/W&M
Title: GASB 84 Conversion - Agricultural Commissioner FY 21-22
Budget Action: Establish appropriations of \$20,000 in the Agricultural Commissioner SB Oak Restoration Program fund to increase Restricted Purpose of Fund balance \$20,000 funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Budget Revision Requests

Document Number: BJE - 0007510 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - Fire

Budget Action: Establish appropriations of \$555,000 in Fire Department AB 1600 Orcutt, Goleta and Fire District Mitigation Funds 1128 (15k), 1129 (15k), 1130 (25k) and 1133 (500k) to increase Restricted Line Item Account 9799 Purpose of Fund fund balances in accordance with GASB 84.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. The GASB Statement No. 84 conversion was implemented prior to fiscal year ending 6/30/2021.

The amounts included in this BJE were not originally budgeted because these amounts were previously held in agency funds. However, due to the GASB 84 conversion the revenues received are required to be budgeted whether or not they are used in the current year. Any remaining amounts will be placed into

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1128 - Fire AB 1600 Fees-Orcutt	031 - Fire		30 - Charges for Services	15,000.00	0.00
1128 - Fire AB 1600 Fees-Orcutt	031 - Fire		92 - Changes to Restricted	0.00	15,000.00
Fund: 1128 - Fire AB 1600 Fees-Orcutt, Department: 031 - Fire Total:				15,000.00	15,000.00
1129 - Fire/AB 1600 Fees-Goleta	031 - Fire		30 - Charges for Services	15,000.00	0.00
1129 - Fire/AB 1600 Fees-Goleta	031 - Fire		92 - Changes to Restricted	0.00	15,000.00
Fund: 1129 - Fire/AB 1600 Fees-Goleta, Department: 031 - Fire Total:				15,000.00	15,000.00
1130 - Fire District Mitigation Trust	031 - Fire		30 - Charges for Services	25,000.00	0.00
1130 - Fire District Mitigation Trust	031 - Fire		92 - Changes to Restricted	0.00	25,000.00
Fund: 1130 - Fire District Mitigation Trust, Department: 031 - Fire Total:				25,000.00	25,000.00
1133 - Fire AB1600 Fees	031 - Fire		30 - Charges for Services	500,000.00	0.00
1133 - Fire AB1600 Fees	031 - Fire		92 - Changes to Restricted	0.00	500,000.00
Fund: 1133 - Fire AB1600 Fees, Department: 031 - Fire Total:				500,000.00	500,000.00

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	6/24/2021 9:32:54 AM	Y
Diane Sauer	Fund/Department	031-Fire Funds	6/24/2021 3:33:12 PM	Y
Shawna Jorgensen	Fund/Department	031-Fire Funds	6/24/2021 3:39:18 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	6/28/2021 11:37:17 AM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 11:23:04 AM	Y

Budget Revision Requests

Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:10:12 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:02:14 AM	Y

Budget Revision Requests

Document Number: BJE - 0007512 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - Sheriff's

Budget Action: Establish appropriations of \$616,000 in Sheriff's Sheriff AB1600 Fees Fund to increase Restricted Purpose of Fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

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Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0074 - Sheriff AB 1600 Fees	032 - Sheriff		45 - Miscellaneous Revenue	616,000.00	0.00
0074 - Sheriff AB 1600 Fees	032 - Sheriff		92 - Changes to Restricted	0.00	616,000.00
Fund: 0074 - Sheriff AB 1600 Fees, Department: 032 - Sheriff Total:				<u>616,000.00</u>	<u>616,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Maria Mallow	Fund/Department	032-Sheriff Funds	6/24/2021 4:19:04 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	6/28/2021 11:37:42 AM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 12:19:10 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:11:31 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:03:24 AM	Y

Budget Revision Requests

Document Number: BJE - 0007522 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - Planning and Development

Budget Action: Establish appropriations of \$110,000 in Planning and Development Isla Vista In-Lieu Parking Fee Fund to increase Restricted Purpose of Fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

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<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		20 - Use of Money and Property	10,000.00	0.00
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		45 - Miscellaneous Revenue	100,000.00	0.00
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		92 - Changes to Restricted	0.00	110,000.00
Fund: 1416 - Isla Vista In-Lieu Parking Fee, Department: 053 - Planning & Development Total:				<u>110,000.00</u>	<u>110,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/26/2021 4:36:51 PM	Y
Suzann Sturz		061-Auditor-Controller	6/28/2021 7:53:14 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/28/2021 7:59:02 AM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 12:20:18 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:09:00 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:02:52 AM	Y

Budget Revision Requests

Document Number: BJE - 0007524 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - Public Works

Budget Action: Establish appropriations of \$1.25M in PW AB1600 Fees Fund (Orcutt Fund 1510 \$850K, Goleta Fund 1511 \$200k and Countywide Fund 1512 \$200K) to increase Restricted Purpose of Fund balance and increase appropriations of \$1.12M in Fund 1511 for Other financing Uses for the conversion of balances held in County Agency funds in accordance with GASB 84. Decrease budgeted revenues of \$1.12M in the PW Roads fund in Charges for Services offset by an increase in Operating Transfers In from fund 1511.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

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Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0017 - Roads-Capital Infrastructure	054 - Public Works		30 - Charges for Services	(1,120,000.00)	0.00
0017 - Roads-Capital Infrastructure	054 - Public Works		40 - Other Financing Sources	1,120,000.00	0.00
Fund: 0017 - Roads-Capital Infrastructure, Department: 054 - Public Works Total:				0.00	0.00
1510 - Roads/AB 1600 Fees-Orcutt	054 - Public Works		30 - Charges for Services	850,000.00	0.00
1510 - Roads/AB 1600 Fees-Orcutt	054 - Public Works		92 - Changes to Restricted	0.00	850,000.00
Fund: 1510 - Roads/AB 1600 Fees-Orcutt, Department: 054 - Public Works Total:				850,000.00	850,000.00
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		30 - Charges for Services	200,000.00	0.00
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		70 - Other Financing Uses	0.00	1,120,000.00
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		92 - Changes to Restricted	1,120,000.00	0.00
1511 - Roads/AB 1600 Fees-Goleta	054 - Public Works		92 - Changes to Restricted	0.00	200,000.00
Fund: 1511 - Roads/AB 1600 Fees-Goleta, Department: 054 - Public Works Total:				1,320,000.00	1,320,000.00
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		30 - Charges for Services	200,000.00	0.00
1512 - Roads/AB 1600 Fees-Countywide	054 - Public Works		92 - Changes to Restricted	0.00	200,000.00
Fund: 1512 - Roads/AB 1600 Fees-Countywide, Department: 054 - Public Works Total:				200,000.00	200,000.00

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Natalie Ruh		054-Public Works	6/24/2021 1:35:44 PM	Y

Budget Revision Requests

Andrew Myung		054-Public Works	6/24/2021 1:39:08 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	6/29/2021 8:44:44 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/29/2021 9:47:33 AM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 12:40:42 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:11:54 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:03:11 AM	Y

Budget Revision Requests

Document Number: BJE - 0007528 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - General Services

Budget Action: Establish appropriations of \$450,000 in General Services Capital Outlay Fund to increase Restricted Allocated for Capital Outlay fund balance funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

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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		45 - Miscellaneous Revenue	450,000.00	0.00
0030 - Capital Outlay	063 - General Services		92 - Changes to Restricted	0.00	450,000.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>450,000.00</u>	<u>450,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	6/24/2021 1:50:59 PM	Y
Brian Duggan	Fund/Department	063-General Services Funds	6/24/2021 2:43:48 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/25/2021 2:02:39 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/28/2021 7:58:31 AM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 12:51:45 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:10:38 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:03:38 AM	Y

Budget Revision Requests

Document Number: BJE - 0007534 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - Public Health

Budget Action: Establish appropriations of \$205,000 in Public Health HazMat CUPA Enforcement to increase Restricted Health Care Programs fund balance (\$144,500) and Other Financing Uses (\$60,500) funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Move appropriations of \$60,500 in Public Health Environmental Services fund from Charges for Services to Other Financing Sources.

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The amounts included in this BJE were not originally budgeted because these amounts were previously held in agency funds. However, due to the GASB 84 conversion the revenues received are required to be budgeted whether or not they are used in the current year. Any remaining amounts will be placed into

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0051 - Environmental Health Services	041 - Public Health		30 - Charges for Services	(60,500.00)	0.00
0051 - Environmental Health Services	041 - Public Health		40 - Other Financing Sources	60,500.00	0.00
Fund: 0051 - Environmental Health Services, Department: 041 - Public Health Total:				0.00	0.00
0923 - HAZMAT CUPA Enforcement	041 - Public Health		15 - Fines, Forfeitures, and Penalties	200,000.00	0.00
0923 - HAZMAT CUPA Enforcement	041 - Public Health		20 - Use of Money and Property	5,000.00	0.00
0923 - HAZMAT CUPA Enforcement	041 - Public Health		70 - Other Financing Uses	0.00	60,500.00
0923 - HAZMAT CUPA Enforcement	041 - Public Health		92 - Changes to Restricted	0.00	144,500.00
Fund: 0923 - HAZMAT CUPA Enforcement, Department: 041 - Public Health Total:				205,000.00	205,000.00

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Stacy Covarrubias	Fund/Department	041-Public Health Funds	4/16/2021 11:41:08 AM	Y
Gustavo Mejia	Fund/Department	041-Public Health Funds	4/16/2021 2:49:49 PM	Y
Suzann Sturz		061-Auditor-Controller	6/23/2021 4:50:27 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/23/2021 5:00:19 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/23/2021 5:34:57 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:18:17 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/25/2021 9:41:42 AM	Y

Budget Revision Requests

Document Number: BJE - 0007537 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - Public Health

Budget Action: Establish appropriations of \$210,000 in Public Health Animal Health/Reg Trust to increase Restricted Animal Control Programs fund balance (\$80,000) and Other Financing Uses (\$130,000) funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Transfer appropriations of \$130,000 in Public Health General Fund from Charges for Services of 112,000.00 and Miscellaneous Revenue of 18,000.00 to Other Financing Sources.

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<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		30 - Charges for Services	(112,000.00)	0.00
0001 - General	041 - Public Health		40 - Other Financing Sources	130,000.00	0.00
0001 - General	041 - Public Health		45 - Miscellaneous Revenue	(18,000.00)	0.00
Fund: 0001 - General, Department: 041 - Public Health Total:				<u>0.00</u>	<u>0.00</u>
0920 - Animal Health/Reg-Trust	041 - Public Health		20 - Use of Money and Property	5,000.00	0.00
0920 - Animal Health/Reg-Trust	041 - Public Health		45 - Miscellaneous Revenue	100,000.00	0.00
0920 - Animal Health/Reg-Trust	041 - Public Health		70 - Other Financing Uses	0.00	130,000.00
0920 - Animal Health/Reg-Trust	041 - Public Health		92 - Changes to Restricted	105,000.00	0.00
0920 - Animal Health/Reg-Trust	041 - Public Health		92 - Changes to Restricted	0.00	80,000.00
Fund: 0920 - Animal Health/Reg-Trust, Department: 041 - Public Health Total:				<u>210,000.00</u>	<u>210,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Stacy Covarrubias	Fund/Department	041-Public Health Funds	4/16/2021 3:57:11 PM	Y
Brad Hendricks		041-Public Health	4/16/2021 4:07:23 PM	Y
Suzann Sturz		061-Auditor-Controller	6/23/2021 4:54:37 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/24/2021 1:30:09 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/24/2021 2:58:43 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:19:23 AM	Y

Budget Revision Requests

Nancy Anderson

Budget Director

All Depts-All Funds

6/25/2021 9:42:25 AM

Y

Budget Revision Requests

Document Number: BJE - 0007539 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - Public Health

Budget Action: Establish appropriations of \$449,700 in Public Health HCS-AB75 Health Education to increase Restricted Health Care Programs fund balance (\$376,156) and Other Financing Uses (\$449,700) funded by the conversion of balances held in County Agency funds in accordance with GASB 84. Move appropriations of \$449,700 in Public Health Health Care fund from Intergovernmental Revenue-State to Other Financing Sources.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. The GASB Statement No. 84 conversion was implemented prior to fiscal year ending 6/30/2021.

The amounts included in this BJE were not originally budgeted because these amounts were previously held in agency funds. However, due to the GASB 84 conversion the revenues received are required to be budgeted whether or not they are used in the current year. Any remaining amounts will be placed into

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		25 - Intergovernmental Revenue-State	(449,700.00)	0.00
0042 - Health Care	041 - Public Health		40 - Other Financing Sources	449,700.00	0.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>0.00</u>	<u>0.00</u>
1180 - HCS-AB75 Health Education	041 - Public Health		20 - Use of Money and Property	2,000.00	0.00
1180 - HCS-AB75 Health Education	041 - Public Health		25 - Intergovernmental Revenue-State	374,156.00	0.00
1180 - HCS-AB75 Health Education	041 - Public Health		70 - Other Financing Uses	0.00	449,700.00
1180 - HCS-AB75 Health Education	041 - Public Health		92 - Changes to Restricted	449,700.00	0.00
1180 - HCS-AB75 Health Education	041 - Public Health		92 - Changes to Restricted	0.00	376,156.00
Fund: 1180 - HCS-AB75 Health Education, Department: 041 - Public Health Total:				<u>825,856.00</u>	<u>825,856.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Stacy Covarrubias	Fund/Department	041-Public Health Funds	4/19/2021 12:41:51 PM	Y
Gustavo Mejia	Fund/Department	041-Public Health Funds	4/19/2021 1:30:24 PM	Y
Suzann Sturz		061-Auditor-Controller	6/23/2021 4:56:47 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/23/2021 5:01:06 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/23/2021 5:38:20 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	6/24/2021 8:03:51 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:20:07 AM	Y

Budget Revision Requests

Nancy Anderson

Budget Director

All Depts-All Funds

6/25/2021 9:42:02 AM

Y

Budget Revision Requests

Document Number: BJE - 0007545 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Behavioral Wellness Fund 1163

Budget Action: Establish appropriations of \$384,000 in Behavioural Wellness Casa Del Mural Fund for Services and Supplies funded by release of restricted Purpose of fund balance (119,000) and unanticipated revenue from rental income (265,000).

Justification: In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. GASB Statement No. 84 is effective as of our fiscal year ending 6/30/2021.

The amounts included in this BJE were held in County agency funds which do not meet the fiduciary criteria under GASB Statement No. 84. and therefore these amounts are subject to budgetary and fund balance requirements. As a result, the amounts in this BJE are being moved from agency funds, which were classified in the fiduciary category, into governmental and proprietary fund categories in order to comply with GASB Statement No 84. This transition will ensure that the future use of these funds is budgeted through the release of 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>
1163 - Casa Del Mural/HCD/SBCHC-Loan	043 - Behavioral Wellness		20 - Use of Money and Property	265,000.00	0.00
1163 - Casa Del Mural/HCD/SBCHC-Loan	043 - Behavioral Wellness		55 - Services and Supplies	0.00	384,000.00
1163 - Casa Del Mural/HCD/SBCHC-Loan	043 - Behavioral Wellness		93 - Changes to Committed	119,000.00	0.00
Fund: 1163 - Casa Del Mural/HCD/SBCHC-Loan, Department: 043 - Behavioral Wellness Total:				<u>384,000.00</u>	<u>384,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	6/23/2021 4:59:09 PM	Y
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	6/24/2021 7:57:23 AM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	6/24/2021 1:24:15 PM	Y
Christopher Jones	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	6/24/2021 1:25:02 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	6/24/2021 1:28:43 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/24/2021 1:29:38 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	6/24/2021 1:55:35 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:20:47 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/25/2021 9:42:41 AM	Y

Budget Revision Requests

Document Number: BJE - 0007552 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion FY 21-22 Budget - TTC

Budget Action: Establish appropriations of \$5,000 in Treasurer-Tax Collector General Fund for Services & Supplies funded by the release of committed PAPG Revolving Fund fund balance (\$2,000) as a result of the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. The GASB Statement No. 84 conversion was implemented prior to fiscal year ending 6/30/2021.

The amounts included in this BJE were not originally budgeted because these amounts were previously held in agency funds. However, due to the GASB 84 conversion the revenues received are required to be budgeted whether or not they are used in the current year. Any remaining amounts will be placed into

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		45 - Miscellaneous Revenue	3,000.00	0.00
0001 - General	065 - Treasurer-Tax Collector-Public		55 - Services and Supplies	0.00	5,000.00
0001 - General	065 - Treasurer-Tax Collector-Public		93 - Changes to Committed	2,000.00	0.00
Fund: 0001 - General, Department: 065 - Treasurer-Tax Collector-Public Total:				<u>5,000.00</u>	<u>5,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Wesley Welch	CEO Analyst	All Depts-All Funds	6/25/2021 1:46:02 PM	Y
Le Anne Hagerty	Fund/Department	065-TTC General Fund	6/25/2021 1:47:16 PM	Y
Suzann Sturz		061-Auditor-Controller	6/25/2021 2:44:28 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 12:54:52 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:12:41 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:02:32 AM	Y

Budget Revision Requests

Document Number: BJE - 0007723 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: GASB 84

Title: GASB 84 Conversion - Agricultural Commissioner FY 21-22

Budget Action: Establish appropriations of \$20,000 in the Agricultural Commissioner SB Oak Restoration Program fund to increase Restricted Purpose of Fund balance \$20,000 funded by the conversion of balances held in County Agency funds in accordance with GASB 84.

Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria for identifying and reporting fiduciary activities. The GASB Statement No. 84 conversion was implemented prior to fiscal year ending 6/30/2021.

The amounts included in this BJE were not originally budgeted because these amounts were previously held in agency funds. However, due to the GASB 84 conversion the revenues received are required to be budgeted whether or not they are used in the current year. Any remaining amounts will be placed into

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0080 - SB Oak Restoration Program	051 - Agricultural		20 - Use of Money and Property	20,000.00	0.00
0080 - SB Oak Restoration Program	051 - Agricultural		92 - Changes to Restricted	0.00	20,000.00
Fund: 0080 - SB Oak Restoration Program, Department: 051 - Agricultural Commissioner/W&M Total:				<u>20,000.00</u>	<u>20,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzann Sturz		061-Auditor-Controller	6/24/2021 12:32:55 PM	Y
Traci Lewis	Fund/Department	051-Agriculture & Cooperative Exte Funds	6/24/2021 1:12:48 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/24/2021 1:47:28 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/24/2021 3:00:59 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:32:08 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/25/2021 9:46:38 AM	Y