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

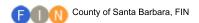
Budget Action: Establish appropriations of \$205,000 in Public Health HazMat CUPA Enforcement to increase Restricted Health

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.

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.

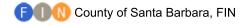
The amounts included in this BJE were not originally budgeted because these amounts were previously held in agency funds. However, due to the GASB 84 conversion the revenues received are required to be budgeted whether or not they are used in the current year. Any remaining amounts will be placed into

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Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
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 F	ees-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 F	ees-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 - F	Fire District Mitig	ation 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	l: 1133 - Fire AB	1600 Fees	, Department: 031 - Fire Total:	500,000.00	500,000.00

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



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

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.

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

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6/30/2021 8:11:31 AM

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Υ

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Financial Summary

Sara Weal

Robert Geis

Nancy Anderson

Fund		Department	Project	Object Level		Source Amount	Use Amount
0074 - Sheriff AB 1600 Fees 032 - Sheriff			45 - Miscellaneous Revenue		616,000.00	0.00	
0074 - Sheriff AB 1600 Fees 032 - Sheriff		032 - Sheriff	92 - Changes to Restricted			0.00	616,000.00
	Fund: 00	74 - Sheriff AB	1600 Fees,	Department: 032 - Sherif	f Total:	616,000.00	616,000.00
Signatures							
Signed By	Approval l	_evel	Departme	nt/Agency-Fund Group	Signe	d On	<u>Valid</u>
Maria Mallow	Fund/Depa	artment	032-Sheri	ff Funds	6/24/2	021 4:19:04 PM	Υ
Rachel Lipman	CEO Anal	yst	All Depts-	All Funds	6/28/2	021 11:37:42 AM	Υ

All Depts-All Funds

All Depts-All Funds

All Depts-All Funds

☐ ○ ○ ○ County of Santa Barbara, FIN

FACS

Chief Deputy Controller

Budget Director

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.

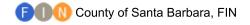
In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria 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

Fund	Department	Project	Object Level	Source Amount	Use Amount
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 - Is	la Vista In-Lieu Parking Fee, Dep	artment: 0	53 - Planning & Development Total:	110,000.00	110,000.00

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



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.

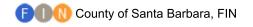
Justification: This BJE is for FY 21-22 amounts. These amounts were not included in the FY 21-22 adopted budget due to the timing of the GASB 84 conversion in FIN.

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

Fund		Department	Project	Object Level	Source Amount	Use Amount
0017 - Roads-Capit	al Infrastructure	054 - Public Works		30 - Charges for Services	(1,120,000.00)	0.00
0017 - Roads-Capit	al Infrastructure	054 - Public Works		40 - Other Financing Sources	1,120,000.00	0.00
	Fund: 0017 - F	Roads-Capital Infrastruc	cture, Depa	rtment: 054 - Public Works Tota	ıl: 0.00	0.00
1510 - Roads/AB 16	600 Fees-Orcutt	054 - Public Works		30 - Charges for Services	850,000.00	0.00
1510 - Roads/AB 16	600 Fees-Orcutt	054 - Public Works		92 - Changes to Restricted	0.00	850,000.00
	Fund: 1510 - F	Roads/AB 1600 Fees-O	rcutt, Depa	rtment: 054 - Public Works Tota	al: 850,000.00	850,000.00
1511 - Roads/AB 16	600 Fees-Goleta	054 - Public Works		30 - Charges for Services	200,000.00	0.00
1511 - Roads/AB 16	600 Fees-Goleta	054 - Public Works		70 - Other Financing Uses	0.00	1,120,000.00
1511 - Roads/AB 16	600 Fees-Goleta	054 - Public Works		92 - Changes to Restricted	1,120,000.00	0.00
1511 - Roads/AB 16	600 Fees-Goleta	054 - Public Works		92 - Changes to Restricted	0.00	200,000.00
	Fund: 1511 - F	Roads/AB 1600 Fees-Go	oleta, Depa	rtment: 054 - Public Works Tota	ıl: 1,320,000.00	1,320,000.00
1512 - Roads/AB 16	600 Fees-Countywide	054 - Public Works		30 - Charges for Services	200,000.00	0.00
1512 - Roads/AB 16	600 Fees-Countywide	054 - Public Works		92 - Changes to Restricted	0.00	200,000.00
	Fund: 1512 - Roads	/AB 1600 Fees-County	wide, Depa	rtment: 054 - Public Works Tota	al: 200,000.00	200,000.00
Signatures						
Signed By	Approval Level	Department/Age	ency-Fund (Group Signed On	<u>Valid</u>	
Natalie Ruh		054-Public Worl	ks	6/24/2021 1:35:44 PM	И Y	



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

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.

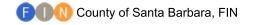
In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria 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

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Financial Summary

Fund	Department	<u>Project</u>	Object Level		Source Amount	Use Amount
0030 - Capital Outlay	063 - General Services	}	45 - Miscellaneous Re	evenue	450,000.00	0.00
0030 - Capital Outlay	063 - General Services	;	92 - Changes to Rest	ricted	0.00	450,000.00
	Fund: 0030 - Capital Outla	ıy, Departmei	nt: 063 - General Servic	es Total:	450,000.00	450,000.00
Signatures						
Signed By	Approval Level	Departmer	nt/Agency-Fund Group	Signed	On	<u>Valid</u>
Suzann Sturz		061-Audito	or-Controller	6/24/20	21 1:50:59 PM	Υ
Brian Duggan	Fund/Department	063-Gener	al Services Funds	6/24/20)21 2:43:48 PM	Υ
Lynne Dible	Fund/Department	063-Gener	al Services Funds	6/25/20	21 2:02:39 PM	Υ
Richard Morgantini	CEO Analyst	All Depts-A	All Funds	6/28/20)21 7:58:31 AM	Υ
Sara Weal	FACS	All Depts-A	All Funds	6/29/20	21 12:51:45 PM	Υ
Robert Geis	Chief Deputy Controller	All Depts-A	All Funds	6/30/20	21 8:10:38 AM	Υ
Nancy Anderson	Budget Director	All Depts-A	All Funds	6/30/20)21 9:03:38 AM	Υ



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.

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.

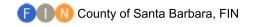
In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria 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

Fund	Department	Project	Object Level	Source Amount	Use Amount
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: 00	51 - Environmental Hea	Ith Service	s, 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: 0	923 - HAZMAT CUPA E	Enforcemer	nt, Department: 041 - Public Health Total:	205,000.00	205,000.00

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



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.

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.

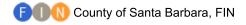
The amounts included in this BJE were not originally budgeted because these amounts were previously held in agency funds. However, due to the GASB 84 conversion the revenues received are required to be budgeted whether or not they are used in the current year. Any remaining amounts will be placed into

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
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 - G	eneral, De	partment: 041 - Public Health Total:	0.00	0.00
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: 09	210,000.00	210,000.00			

Signatures

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



Nancy Anderson

Budget Director

All Depts-All Funds

6/25/2021 9:42:25 AM

Υ

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.

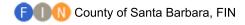
In the past, County agency funds have been used to account for fiduciary activities. Amounts held in these agency funds are not subject to the budget and fund balance process. The Governmental Accounting Standards Board (GASB) issued Statement No. 84 'Fiduciary Activities' which indicates specific criteria 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

Fund	Department	Project	Object Level	Source Amount	Use Amount
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 Ca	re, Department: 041 - Public Health Total:	0.00	0.00
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 Heal	lth Educati	on, Department: 041 - Public Health Total:	825,856.00	825,856.00

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



Nancy Anderson

Budget Director

All Depts-All Funds

6/25/2021 9:42:02 AM

Υ

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

Fund	Department	Project	Object Level	Source Amount	Use Amount
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,	Departme	nt: 043 - Behavioral Wellness Total:	384,000.00	384,000.00

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

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

Printed: 6/30/2021 9:23:23 AM

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
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 - Treas	surer-Tax Collector-Public Total:	5,000.00	5,000.00

Approval Level	Department/Agency-Fund Group	Signed On	<u>Valid</u>
CEO Analyst	All Depts-All Funds	6/25/2021 1:46:02 PM	Υ
Fund/Department	065-TTC General Fund	6/25/2021 1:47:16 PM	Υ
	061-Auditor-Controller	6/25/2021 2:44:28 PM	Υ
FACS	All Depts-All Funds	6/29/2021 12:54:52 PM	Υ
Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:12:41 AM	Υ
Budget Director	All Depts-All Funds	6/30/2021 9:02:32 AM	Υ
	CEO Analyst Fund/Department FACS Chief Deputy Controller	CEO Analyst Fund/Department O65-TTC General Fund O61-Auditor-Controller FACS All Depts-All Funds Chief Deputy Controller All Depts-All Funds	CEO Analyst All Depts-All Funds 6/25/2021 1:46:02 PM Fund/Department 065-TTC General Fund 6/25/2021 1:47:16 PM 061-Auditor-Controller 6/25/2021 2:44:28 PM FACS All Depts-All Funds 6/29/2021 12:54:52 PM Chief Deputy Controller All Depts-All Funds 6/30/2021 8:12:41 AM

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

Fund	Department	Project	Object Level	Source Amount	Use Amount
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 - S	B Oak Restoration Program, Department	:: 051 - Agr	ricultural Commissioner/W&M Total:	20,000.00	20,000.00

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

