

Attachment:

FY 18-19

Residual Fund Balance

Budget Revision Requests

## Budget Revision Requests 7/16/2019

Revision No.: 0006262  
Departments: Sheriff  
Title: SBSO - Inmate Welfare FYE 18-19 Residual Fund Balance  
Budget Action: Establish Appropriations of \$775,000 in the Sheriff's Office, Inmate Welfare Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006321  
Departments: Housing/Community Development  
Title: CSD/HCD - CDBG: FY 18/19 Residual Fund Balance  
Budget Action: Establish appropriations of \$200,000 in the Housing & Community Development (HCD) CDBG Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006324  
Departments: Housing/Community Development  
Title: CSD/HCD: FY 18/19 Residual Fund Balance  
Budget Action: Establish appropriations of \$200,000 in the Housing & Community Development (HCD) Orcutt CFD Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006326  
Departments: General Services  
Title: General Services Capital Outlay Fund FY 18/19 Residual Fund Balance  
Budget Action: Establish appropriations of \$267,751 in the General Services Capital Outlay Fund to increase Committed Fund Balance funded by a decrease to appropriations for capital assets (\$200,750) and a decrease to Residual Fund Balance (\$67,001) at fiscal year-end. This budget revision commits unspent funds for capital projects to fund balance and allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006369  
Departments: Planning & Development  
Title: Planning & Development Coastal Resource Enhancement: FY 2018-19 Residual Fund Balance  
Budget Action: Establish appropriations of \$500,000 in the Planning and Development Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006382  
Departments: Behavioral Wellness  
Title: Behavioral Wellness - MHSA: FY 18/19 Residual Fund Balance  
Budget Action: Establish appropriations of \$2,500,000 in the Behavioral Wellness - Mental Health Services Act (MHSA) Fund to increase Restricted Fund Balance funded by Salary Savings (\$1,500,000) and Unanticipated Revenue (\$1,000,000) at fiscal year-end. This budget revision restricts unanticipated revenue and unspent funds for salaries & benefits to fund balance for the results of operations.

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Revision No.: 0006425  
Departments: General Services  
Title: General Services - Special Aviation Fund: FY 18/19 Residual Fund Balance

## Budget Revision Requests 7/16/2019

Budget Action: Establish appropriations of \$113,736 in the General Services Special Aviation Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. The budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006438  
Departments: Parks  
Title: CSD:Parks FY18/19 Residual Fund Balanace  
Budget Action: Establish appropriations of 15,000 in the Community Services Department, Parks Division, Fund 2130 to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006440  
Departments: Parks  
Title: CSD:Parks FY18/19 Residual Fund Balanace  
Budget Action: Establish appropriations of 110,000 in the Community Services Department, Parks Division, Fund 0031 to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006456  
Departments: Public Works  
Title: PW Fund 2185: FY 18/19 Residual Fund Balance  
Budget Action: Establish appropriation of \$50,000 in Public Works CSA 12 Mission Canyon Sewer to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006458  
Departments: Planning & Development  
Title: Planning & Development Fisheries Enhancement: FY 2018-19 Residual Fund Balance  
Budget Action: Establish Appropriation of \$15,000 in the Planning and Development Department Fisheries Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006460  
Departments: Parks  
Title: CSD:Parks FY18/19 Residual Fund Balanace  
Budget Action: Establish appropriations of \$10,000 in the Community Services Department, Parks Division, Fund 0031 to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006461  
Departments: Behavioral Wellness  
Title: Behavioral Wellness - Mental Health Fund: FY 18/19 Residual Fund Balance

**Budget Revision Requests**  
**7/16/2019**

**Budget Action:** Establish appropriations of \$2,770,000 in the Behavioral Wellness - Mental Health Fund to increase Restricted Fund Balance funded by Unanticipated Revenue (\$1,076,200) and decreases to appropriations for Services and Supplies (\$1,020,000) and Salary and Employee Benefits (\$673,800) at fiscal year-end. This budget revision restricts these amounts from the results of operations to fund balance.

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**Revision No.:** 0006464  
**Departments:** Behavioral Wellness  
**Title:** Behavioral Wellness - MHSA: FY 18/19 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$512,000 in the Behavioral Wellness - Mental Health Services Act (MHSA) Fund to increase Restricted Fund Balance funded by Salary Savings (\$182,000) and a decrease to appropriations for Capital Assets (\$330,000) at fiscal year-end. This budget revision restricts unspent funds for capital assets and salaries & benefits to fund balance for the results of operations.

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**Revision No.:** 0006471  
**Departments:** Public Works  
**Title:** Public Works Water Resources: FY 18/19 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$3,696,000 in various Public Works Water Resources funds to increase Restricted Purpose of Fund fund balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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**Revision No.:** 0006473  
**Departments:** Behavioral Wellness  
**Title:** Behavioral Wellness - Alcohol & Drug Programs Fund: FY 18/19 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$120,000 in the Behavioral Wellness - Mental Health Fund to increase Restricted Fund Balance funded by decreases to appropriations for Services and Supplies (\$120,000) at fiscal year-end. This budget revision restricts this amount from the results of operations to fund balance.

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**Revision No.:** 0006482  
**Departments:** First 5, Children & Families  
**Title:** First 5 Children and Families Commission fund: FY 18/19 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$180,000 in the First 5 Children and Families Commission Fund to increase Restricted Fund funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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**Revision No.:** 0006485  
**Departments:** Fire  
**Title:** Fire: FY 18/19 Residual Fund Balance  
**Budget Action:** Establish appropriations of \$800,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted Fund Balance funded by a decrease to residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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**Revision No.:** 0006496  
**Departments:** Public Works  
**Title:** Roads-Capital Maintenance Fund Residual Closeout

**Budget Revision Requests**  
**7/16/2019**

Budget Action: Increase Appropriations of \$4,500,000 in the Public Works Department, Roads-Capital Maintenance Fund to increase Restricted Fund Balance funded by a decrease of appropriations in Services and Supplies (\$3,500,000) and a release of restricted fund balance (\$1,000,000).

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Revision No.: 0006499

Departments: Parks

Title: CSD:Parks FY18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$15,000 in the Community Services Department, Parks Division, Fund 0031 to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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Revision No.: 0006522

Departments: Fire

Title: Fire: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$125,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted Fund Balance funded by a decrease to residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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# Budget Revision Requests

Document Number: BJE - 0006262    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title: SBSO - Inmate Welfare FYE 18-19 Residual Fund Balance

Budget Action: Establish Appropriations of \$775,000 in the Sheriff's Office, Inmate Welfare Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

This residual fund balance was due to unanticipated revenue from commissary sales and unspent appropriations in salaries and benefits for the Inmate

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0075 - Inmate Welfare	032 - Sheriff		90 - Changes to Residual Fund Balance	775,000.00	0.00
0075 - Inmate Welfare	032 - Sheriff		92 - Changes to Restricted	0.00	775,000.00
Fund: 0075 - Inmate Welfare, Department: 032 - Sheriff Total:				<u>775,000.00</u>	<u>775,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Hope Vasquez	Fund/Department	032-Sheriff Funds	7/5/2019 4:16:18 PM	Y
Christina Sibley	Fund/Department	032-Sheriff Funds	7/5/2019 4:19:41 PM	Y
Paul Clementi	CEO Analyst	All Depts-All Funds	7/5/2019 4:41:59 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/5/2019 4:57:08 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/5/2019 5:00:33 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/5/2019 5:12:07 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/8/2019 8:57:47 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006321    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:            CSD/HCD - CDBG: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$200,000 in the Housing & Community Development (HCD) CDBG Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0064 - CDBG Federal	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	200,000.00	0.00
0064 - CDBG Federal	055 - Housing/Community Development		92 - Changes to Restricted	0.00	200,000.00
Fund: 0064 - CDBG Federal, Department: 055 - Housing/Community Development Total:				<u>200,000.00</u>	<u>200,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Fung	Fund/Department	055-Parks Funds	7/1/2019 3:26:16 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/1/2019 3:49:06 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/2/2019 7:24:51 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/2/2019 7:41:40 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2019 10:14:53 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/2/2019 2:27:47 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/2/2019 3:22:20 PM	Y

# Budget Revision Requests

Document Number: BJE - 0006324    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    CSD/HCD: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$200,000 in the Housing & Community Development (HCD) Orcutt CFD Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2270 - Orcutt CFD	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	200,000.00	0.00
2270 - Orcutt CFD	055 - Housing/Community Development		92 - Changes to Restricted	0.00	200,000.00
Fund: 2270 - Orcutt CFD, Department: 055 - Housing/Community Development Total:				<u>200,000.00</u>	<u>200,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Fung	Fund/Department	055-Parks Funds	6/13/2019 4:37:44 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	6/14/2019 9:03:30 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/14/2019 12:08:45 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	6/17/2019 10:27:48 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	6/17/2019 10:54:21 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	6/19/2019 12:59:46 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	6/19/2019 3:01:35 PM	Y



# Budget Revision Requests

Document Number: BJE - 0006326    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:            General Services Capital Outlay Fund FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$267,751 in the General Services Capital Outlay Fund to increase Committed Fund Balance funded by a decrease to appropriations for capital assets (\$200,750) and a decrease to Residual Fund Balance (\$67,001) at fiscal year-end. This budget revision commits unspent funds for capital projects to fund balance and allocates fund balance between fund balance components for the results of operations.

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

- 8000 - Various @ \$67,000
- 8505 - 976 Embarcadero del Mar @ \$2,330
- 8765 - SM Juvenile Hall 2nd Tier Barrier @ \$125,877

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	(200,750.00)
0030 - Capital Outlay	063 - General Services		90 - Changes to Residual Fund Balance	67,001.00	0.00
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	267,751.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				67,001.00	67,001.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Brian Duggan	Fund/Department	063-General Services Funds	7/1/2019 3:30:41 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/2/2019 7:52:56 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/2/2019 7:54:12 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/2/2019 11:43:22 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2019 2:27:58 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/2/2019 2:41:03 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/2/2019 3:24:37 PM	Y

# Budget Revision Requests

Document Number: BJE - 0006369    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:            Planning & Development Coastal Resource Enhancement: FY 2018-19 Residual Fund Balance

Budget Action: Establish appropriations of \$500,000 in the Planning and Development Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0063 - Coast Resource Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	500,000.00	0.00
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	500,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				<u>500,000.00</u>	<u>500,000.00</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	7/1/2019 3:19:12 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/2/2019 3:21:35 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/3/2019 8:43:17 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/3/2019 9:58:43 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/5/2019 8:29:03 AM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/5/2019 11:00:33 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006382    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title: Behavioral Wellness - MHSA: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$2,500,000 in the Behavioral Wellness - Mental Health Services Act (MHSA) Fund to increase Restricted Fund Balance funded by Salary Savings (\$1,500,000) and Unanticipated Revenue (\$1,000,000) at fiscal year-end. This budget revision restricts unanticipated revenue and unspent funds for salaries & benefits to fund balance for the results of operations.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0048 - Mental Health Services Act	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	1,000,000.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		50 - Salaries and Employee Benefits	0.00	(1,500,000.00)
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	2,500,000.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness Total:				<u>1,000,000.00</u>	<u>1,000,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/2/2019 1:15:53 PM	Y
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/2/2019 1:18:35 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/2/2019 2:25:52 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/2/2019 3:29:04 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2019 4:04:42 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/2/2019 4:28:32 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/3/2019 10:25:00 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006425    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:            General Services - Special Aviation Fund: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$113,736 in the General Services Special Aviation Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. The budget revision allocates fund balance between fund balance components for the results of operations.

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

This budget revision request will increase Restricted Fund Balance for the unspent balances in:  
Project 8000 - Various @ \$2,000

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0052 - Special Aviation	063 - General Services		90 - Changes to Residual Fund Balance	113,736.00	0.00
0052 - Special Aviation	063 - General Services		92 - Changes to Restricted	0.00	113,736.00
Fund: 0052 - Special Aviation, Department: 063 - General Services Total:				<u>113,736.00</u>	<u>113,736.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Brian Duggan	Fund/Department	063-General Services Funds	6/27/2019 2:23:27 PM	Y
Toni Bailey	Fund/Department	063-General Services Funds	6/27/2019 2:28:22 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/27/2019 2:59:35 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	6/27/2019 3:12:11 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	6/27/2019 5:05:04 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	6/28/2019 11:36:07 AM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	6/28/2019 12:07:10 PM	Y

# Budget Revision Requests

Document Number: BJE - 0006438    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:            CSD:Parks FY18/19 Residual Fund Balanace

Budget Action: Establish appropriations of 15,000 in the Community Services Department, Parks Division, Fund 2130 to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2130 - CSA 4	052 - Parks		90 - Changes to Residual Fund Balance	15,000.00	0.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	0.00	15,000.00
Fund: 2130 - CSA 4, Department: 052 - Parks Total:				<u>15,000.00</u>	<u>15,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Sherman Hansen II	Fund/Department	057-Parks Funds	6/27/2019 3:29:28 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	6/27/2019 4:17:26 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/28/2019 7:32:31 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	6/28/2019 2:25:42 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	6/28/2019 3:05:38 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	6/28/2019 4:16:21 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/1/2019 11:26:40 AM	Y

# Budget Revision Requests

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Document Number: BJE - 0006440    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    CSD:Parks FY18/19 Residual Fund Balanace

Budget Action: Establish appropriations of 110,000 in the Community Services Department, Parks Division, Fund 0031 to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0031 - Parks Dept Capital Projects	052 - Parks		90 - Changes to Residual Fund Balance	110,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	110,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				110,000.00	110,000.00

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Sherman Hansen II	Fund/Department	057-Parks Funds	6/28/2019 11:13:52 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	6/28/2019 3:33:06 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/28/2019 3:52:00 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	6/28/2019 4:27:02 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/1/2019 8:24:37 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/2/2019 2:44:13 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/2/2019 3:29:18 PM	Y

# Budget Revision Requests

Document Number: BJE - 0006456    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title: PW Fund 2185: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriation of \$50,000 in Public Works CSA 12 Mission Canyon Sewer to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance. This budget revision allocates fund balance between fund balance components for the results of operations.

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

The residual fund balance was due to higher revenue and fewer sewer maintenance projects occurring during the year than anticipated in the budget.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2185 - CSA 12 Mission Cyn Swr Svc Chg	054 - Public Works		90 - Changes to Residual Fund Balance	50,000.00	0.00
2185 - CSA 12 Mission Cyn Swr Svc Chg	054 - Public Works		92 - Changes to Restricted	0.00	50,000.00
Fund: 2185 - CSA 12 Mission Cyn Swr Svc Chg, Department: 054 - Public Works Total:				<u>50,000.00</u>	<u>50,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Angela Arredondo		054-Public Works	7/1/2019 2:48:53 PM	Y
Gloria Alvarez	Fund/Department	054-Laguna Sanitation	7/1/2019 3:14:16 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/1/2019 8:41:10 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/2/2019 11:51:32 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2019 3:56:46 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/2/2019 4:39:15 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/3/2019 10:30:04 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006458    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:            Planning & Development Fisheries Enhancement: FY 2018-19 Residual Fund Balance

Budget Action: Establish Appropriation of \$15,000 in the Planning and Development Department Fisheries Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

The residual fund balance was due to fewer reimbursements for Fisheries safety equipment.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0061 - Fisheries Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	15,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	15,000.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development Total:				<u>15,000.00</u>	<u>15,000.00</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	7/1/2019 4:17:07 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/2/2019 3:23:37 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/3/2019 8:34:51 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/3/2019 12:38:16 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/5/2019 8:30:36 AM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/5/2019 11:02:06 AM	Y



# Budget Revision Requests

Document Number: BJE - 0006460    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    CSD:Parks FY18/19 Residual Fund Balanace

Budget Action: Establish appropriations of \$10,000 in the Community Services Department, Parks Division, Fund 0031 to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0031 - Parks Dept Capital Projects	052 - Parks		90 - Changes to Residual Fund Balance	10,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	10,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				<u>10,000.00</u>	<u>10,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ryder Bailey	Fund/Department	057-Parks Funds	7/1/2019 5:10:06 PM	Y
Sherman Hansen II	Fund/Department	057-Parks Funds	7/2/2019 7:34:18 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	7/2/2019 9:37:29 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/2/2019 10:47:36 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/2/2019 3:31:51 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2019 3:58:31 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/2/2019 4:40:43 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/3/2019 10:32:46 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006461    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title: Behavioral Wellness - Mental Health Fund: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$2,770,000 in the Behavioral Wellness - Mental Health Fund to increase Restricted Fund Balance funded by Unanticipated Revenue (\$1,076,200) and decreases to appropriations for Services and Supplies (\$1,020,000) and Salary and Employee Benefits (\$673,800) at fiscal year-end. This budget revision restricts these amounts from the results of operations to fund balance.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to restrict amounts that would produce residual fund balance resulting from operations at fiscal year-end. The amounts that would produce residual fund balance were due to Salary savings, Services and Supplies savings and unanticipated settlement revenue.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0044 - Mental Health Services	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	100,000.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		45 - Miscellaneous Revenue	976,200.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		50 - Salaries and Employee Benefits	0.00	(673,800.00)
0044 - Mental Health Services	043 - Behavioral Wellness		55 - Services and Supplies	0.00	(1,020,000.00)
0044 - Mental Health Services	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	2,770,000.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				<u>1,076,200.00</u>	<u>1,076,200.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/2/2019 1:51:17 PM	Y
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/2/2019 2:25:37 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/2/2019 2:27:22 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/3/2019 8:30:08 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/3/2019 12:29:44 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/3/2019 5:32:16 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/5/2019 8:07:59 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006464    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title: Behavioral Wellness - MHSA: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$512,000 in the Behavioral Wellness - Mental Health Services Act (MHSA) Fund to increase Restricted Fund Balance funded by Salary Savings (\$182,000) and a decrease to appropriations for Capital Assets (\$330,000) at fiscal year-end. This budget revision restricts unspent funds for capital assets and salaries & benefits to fund balance for the results of operations.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0048 - Mental Health Services Act	043 - Behavioral Wellness		50 - Salaries and Employee Benefits	0.00	(182,000.00)
0048 - Mental Health Services Act	043 - Behavioral Wellness		65 - Capital Assets	0.00	(330,000.00)
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	512,000.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness Total:				<u>0.00</u>	<u>0.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/2/2019 9:50:31 AM	Y
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/2/2019 11:48:00 AM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/2/2019 11:50:32 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/2/2019 3:18:53 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/2/2019 3:53:26 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/2/2019 4:41:41 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/3/2019 10:31:13 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006471    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    Public Works Water Resources: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$3,696,000 in various Public Works Water Resources funds to increase Restricted Purpose of Fund fund balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

The residual fund balance was due to the delaying of many planned capital improvement projects as a result of increased focus on disaster recovery, storm cleanup, and storm and mitigation work. These funds will be needed in future periods to fund the projects detailed in Public Works Water Resources portion of the the County's Capital Improvement Program.

## Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2460 - Guadalupe Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	35,000.00	0.00
2460 - Guadalupe Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	35,000.00
Fund: 2460 - Guadalupe Flood Zone, Department: 054 - Public Works Total:				35,000.00	35,000.00
2470 - Lompoc City Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	172,000.00	0.00
2470 - Lompoc City Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	172,000.00
Fund: 2470 - Lompoc City Flood Zone, Department: 054 - Public Works Total:				172,000.00	172,000.00
2480 - Lompoc Valley Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	121,000.00	0.00
2480 - Lompoc Valley Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	121,000.00
Fund: 2480 - Lompoc Valley Flood Zone, Department: 054 - Public Works Total:				121,000.00	121,000.00
2500 - Los Alamos Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	87,000.00	0.00
2500 - Los Alamos Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	87,000.00
Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total:				87,000.00	87,000.00
2560 - SM Flood Zone	054 - Public Works		90 - Changes to Residual Fund Balance	215,000.00	0.00
2560 - SM Flood Zone	054 - Public Works		92 - Changes to Restricted	0.00	215,000.00
Fund: 2560 - SM Flood Zone, Department: 054 - Public Works Total:				215,000.00	215,000.00
2570 - SM River Levee Maint Zone	054 - Public Works		90 - Changes to Residual Fund Balance	167,000.00	0.00
2570 - SM River Levee Maint Zone	054 - Public Works		92 - Changes to Restricted	0.00	167,000.00
Fund: 2570 - SM River Levee Maint Zone, Department: 054 - Public Works Total:				167,000.00	167,000.00
3050 - Water Agency	054 - Public Works		90 - Changes to Residual Fund Balance	2,735,000.00	0.00
3050 - Water Agency	054 - Public Works		92 - Changes to Restricted	0.00	2,735,000.00

# Budget Revision Requests

	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		<u>2,735,000.00</u>	<u>2,735,000.00</u>
3060 - Project Clean Water	054 - Public Works	90 - Changes to Residual Fund Balance	164,000.00	0.00
3060 - Project Clean Water	054 - Public Works	92 - Changes to Restricted	0.00	164,000.00
	Fund: 3060 - Project Clean Water, Department: 054 - Public Works Total:		<u>164,000.00</u>	<u>164,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Stephen Williams	Fund/Department	054-Water Resources	7/2/2019 4:56:59 PM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/2/2019 5:04:44 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/3/2019 1:05:50 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/3/2019 2:17:58 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/3/2019 4:26:44 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/3/2019 5:31:31 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/5/2019 8:10:22 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006473    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title: Behavioral Wellness - Alcohol & Drug Programs Fund: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$120,000 in the Behavioral Wellness - Mental Health Fund to increase Restricted Fund Balance funded by decreases to appropriations for Services and Supplies (\$120,000) at fiscal year-end. This budget revision restricts this amount from the results of operations to fund balance.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		55 - Services and Supplies	0.00	(120,000.00)
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness		92 - Changes to Restricted	0.00	120,000.00
Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total:				<u>0.00</u>	<u>0.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/3/2019 2:49:45 PM	Y
Melissa Manzo		043-Behavioral Wellness	7/3/2019 2:52:05 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/3/2019 4:02:56 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/3/2019 4:23:45 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/3/2019 5:12:03 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/3/2019 5:31:13 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/5/2019 8:14:50 AM	Y

# Budget Revision Requests

Document Number: BJE - 0006482    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    First 5 Children and Families Commission fund: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$180,000 in the First 5 Children and Families Commission Fund to increase Restricted Fund funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Justification:    Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures than have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to restrict any residual fund balance resulting from operations at fiscal year-end. The residual fund balance was due to unanticipated salary and benefit savings due to a retirement and a resignation after the budget was completed.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		90 - Changes to Residual Fund Balance	180,000.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	0.00	180,000.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>180,000.00</u>	<u>180,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Suzanne Hayes		994-First 5, Children & Families	7/3/2019 3:43:48 PM	Y
Georgette Sims-Moten	Fund/Department	994-First 5, Children & Families Funds	7/3/2019 4:05:46 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	7/3/2019 6:21:09 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/5/2019 7:46:43 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/5/2019 11:17:25 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/5/2019 3:49:34 PM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	7/5/2019 3:57:10 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0006485    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    Fire: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$800,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted Fund Balance funded by a decrease to residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

The residual fund balance is primarily due to salary savings, delays in the Station 10 (Goleta) construction project and savings on capital asset expenditures for the Solvang building purchase and the Blackhawk helicopter purchase.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2280 - Fire Protection Dist	031 - Fire		90 - Changes to Residual Fund Balance	800,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	800,000.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>800,000.00</u>	<u>800,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Diane Sauer	Fund/Department	031-Fire Funds	7/8/2019 7:07:07 AM	Y
Shawna Jorgensen	Fund/Department	031-District Attorney Funds	7/8/2019 9:09:00 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/8/2019 9:13:26 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/8/2019 10:27:58 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2019 10:52:46 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2019 1:14:10 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/8/2019 1:39:01 PM	Y



# Budget Revision Requests

Document Number: BJE - 0006496    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    Roads-Capital Maintenance Fund Residual Closeout

Budget Action: Increase Appropriations of \$4,500,000 in the Public Works Department, Roads-Capital Maintenance Fund to increase Restricted Fund Balance funded by a decrease of appropriations in Services and Supplies (\$3,500,000) and a release of restricted fund balance (\$1,000,000).

Justification:    This budget revision is necessary to carryover residual project funds that will be spent in future years. While much deferred maintenance work was accomplished in 18/19, the department experienced delays related to the backlog of prior year disaster projects. Additionally, the department experienced an additional storm event in February 2019, which caused damage to various roads and further delayed regularly scheduled projects.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0016 - Roads-Capital Maintenance	054 - Public Works		55 - Services and Supplies	0.00	(3,500,000.00)
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	1,000,000.00	0.00
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	0.00	4,500,000.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works Total:				<u>1,000,000.00</u>	<u>1,000,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Andrew Myung		054-Public Works	7/8/2019 9:45:08 AM	Y
Julie Hagen	Fund/Department	054-Public Works Funds	7/8/2019 9:47:54 AM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/8/2019 10:33:52 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/8/2019 10:46:25 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2019 10:49:20 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2019 1:13:22 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/8/2019 1:52:10 PM	Y

# Budget Revision Requests

Document Number: BJE - 0006499    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    CSD:Parks FY18/19 Residual Fund Balanace

Budget Action: Establish appropriations of \$15,000 in the Community Services Department, Parks Division, Fund 0031 to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0031 - Parks Dept Capital Projects	052 - Parks		90 - Changes to Residual Fund Balance	15,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	15,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				<u>15,000.00</u>	<u>15,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Ryder Bailey	Fund/Department	057-Parks Funds	7/8/2019 1:33:46 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/8/2019 1:47:33 PM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/8/2019 1:57:40 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2019 2:11:25 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2019 2:15:22 PM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/8/2019 2:19:36 PM	Y

# Budget Revision Requests

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Document Number: BJE - 0006522    Agenda Item:    Agenda Date: 7/16/2019    Approval: BOS 4/5    Has Board Letter: No

Title:                    Fire: FY 18/19 Residual Fund Balance

Budget Action: Establish appropriations of \$125,000 in the Fire Department, Fund 2280 (Fire District) to increase Restricted Fund Balance funded by a decrease to residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

The residual fund balance is primarily due to salary savings, delays in the Station 10 (Goleta) construction project and savings on capital asset expenditures for the Solvang building purchase and the Blackhawk helicopter purchase.

## Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2280 - Fire Protection Dist	031 - Fire		90 - Changes to Residual Fund Balance	125,000.00	0.00
2280 - Fire Protection Dist	031 - Fire		92 - Changes to Restricted	0.00	125,000.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>125,000.00</u>	<u>125,000.00</u>

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Diane Sauer	Fund/Department	031-Fire Funds	7/10/2019 9:01:49 AM	Y
Shawna Jorgensen	Fund/Department	031-District Attorney Funds	7/10/2019 9:07:17 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/10/2019 9:15:52 AM	Y
Suzann Uffelman	FACS	All Depts-All Funds	7/10/2019 9:19:23 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/10/2019 9:37:15 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2019 9:43:38 AM	Y
Joel Boyer	Clerk of the Board	All Depts-All Funds	7/10/2019 10:36:57 AM	Y