

Budget Revision Requests
7/7/2015

Revision No.: 0003827
Departments: Sheriff
Title: Sheriff Funding for FY2014-15 Year-End Deficit
Budget Action: Increase appropriations of \$2,000,000 in Sheriff's Office General Fund for Salaries and Benefits funded by a release of Contingency Committed fund balance (\$2,000,000), to be drawn only if other favorable variances in the General Fund are not sufficient to offset the Sheriff's negative ending position and a transfer of appropriations of (\$300,000) from Services and Supplies to Salaries and Benefits.

Revision No.: 0003947
Departments: Public Health
Title: Public Health: Fiscal Year End Residual Fund Balance Entry
Budget Action: Establish Appropriation of \$298,100 in the Public Health Department General Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Revision No.: 0003956
Departments: Fire, General County Programs, General Revenues, Public Works
Title: Reserve Fund Balance for Nonspendable Impounded Property Tax Receivables for affected county funds.
Budget Action: Establish appropriations of \$1,104,335 in multiple departments and funds for an increase in nonspendable fund balance funded by property tax revenues that have been impounded due to assessment appeals filed by taxpayers

Revision No.: 0003966
Departments: Alcohol, Drug, & Mental Hlth Svcs, General County Programs
Title: ADMHS: PHF Revenue
Budget Action: Decrease budgeted revenues of \$1,100,000 in the ADMHS Mental Health Fund funded by an operating transfer from the General County Programs Department General Fund. Increase appropriations of \$1,100,000 in the General County Programs Department General Fund for Other Financing Uses funded by a release of Committed fund balance of \$1,100,000.

Revision No.: 0003980
Departments: Parks
Title: CSD-Arts Incr Appr for Additional Grant Funding and Movie Contributions
Budget Action: Increase Appropriations of \$15,000 in Community Services Department, Arts Commission Division, General Fund to Increase Restricted Public Arts Program fund balance funded by additional grant funding contributions for the 2015 Summer Movies in the Sunken Gardens.

Revision No.: 0004016
Departments: Social Services
Title: DSS: FY 14/15 Residual Fund Balance
Budget Action: Establish Appropriation of \$500,000 in the Department of Social Services, Social Services Fund to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Budget Revision Requests
7/7/2015

Revision No.: 0004027
Departments: Housing/Community Development
Title: CSD - HCD Increase appropriations for CDBG Expenditures
Budget Action: Increase Appropriations by \$21,202 in Community Services, Housing and Community Development Division, CDBG Federal Fund for Services and Supplies funded by a release of restricted fund balance.

Revision No.: 0004028
Departments: Housing/Community Development
Title: CSD - HCD Increase Affordable Housing Fund Balance
Budget Action: Establish appropriations of \$75,000 to increase Restricted fund balance in Community Services Department, Housing and Community Development Division, Fund 0065 Affordable Housing funded by unanticipated revenue from In-Lieu Housing Mitigation Fees receipts.

Revision No.: 0004032
Departments: Public Health
Title: Public Health: FY 14/15 Fund 0042 Residual Fund Balance
Budget Action: Establish Appropriation of \$3,714,000 in the Public Health Department, Health Care Fund to increase Restricted Fund Balance by a decrease to Residual Fund Balance at Fiscal Year End.

Revision No.: 0004038
Departments: Public Works
Title: Appropriate Fund 0018 from Fund 0015's Measure A Budget
Budget Action: Transfer fund balance of \$5,450,000 from Restricted fund balance in Roads Operations to Restricted fund balance in Measure A Fund.

Revision No.: 0004040
Departments: Parks
Title: CSD - Parks Cachuma Cabins Project
Budget Action: Transfer appropriations of \$170,000 in Community Services Department, Parks Division, Capital Project Fund from Capital Assets-Work in Progress to Increase Committed Fund Balance funded by unspent project balances for work expected to be completed in the next fiscal year.

Revision No.: 0004042
Departments: Child Support Services
Title: Increase appropriations and revenues of \$35,000 for services and supplies
Budget Action: Increase appropriations of \$35,000 in the Child Support Services Fund for Services and Supplies funded by unanticipated revenues from Federal and State Child Support Allocation.

Budget Revision Requests
7/7/2015

Revision No.: 0004043
Departments: General Services
Title: Accept the donation of the Santa Barbara Courthouse soffit conservation
Budget Action: Increase appropriations of \$5,987 in General Services Capital Projects for Services and Supplies, Santa Barbara Courthouse soffit conservation, funded by donation from the Santa Barbara County Courthouse Docent Council (SBCCDC).

Revision No.: 0004044
Departments: Housing/Community Development
Title: CSD - HCD Increase Affordable Housing Fund Balance
Budget Action: Establish appropriations of \$42,000 to increase Restricted fund balance in Community Services Department, Housing and Community Development Division, Fund 0065 Affordable Housing by unanticipated revenue from a State CDBG loan receipt.

Revision No.: 0004048
Departments: Child Support Services
Title: CSS: FY14/15 Residual Fund Balance
Budget Action: Establish Appropriation of \$20,000 in the Child Support Services Department, Child Support Services Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end.

Revision No.: 0004049
Departments: Public Health
Title: Public Health: Lompoc Health Care Center Electricity Refund
Budget Action: Establish appropriation of \$234,856 to increase Restricted Fund Balance in the Public Health Health Care Fund funded by unanticipated revenue from the City of Lompoc.

Revision No.: 0004051
Departments: Planning & Development
Title: Planning and Development: FY 14/15 Residual Fund Balances
Budget Action: Establish Appropriation of \$555,000 in the Planning and Development Department Fish and Game Fund, Fisheries Enhancement Fund, and Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Budget Journal Entry

Document Number: BJE - 0003827 Batch ID: 1785369 Created On: 2/25/2015 4:37:36 PM
 Document Description: Funds for Sheriff Overtime Costs Processed On: 6/26/2015 2:29:39 PM Created By: Douglas Martin
 Post On: 6/30/2015 Processed By: Stephen Williams

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Sheriff Funding for FY2014-15 Year-End Deficit

Budget Action: Increase appropriations of \$2,000,000 in Sheriff's Office General Fund for Salaries and Benefits funded by a release of Contingency Committed fund balance (\$2,000,000), to be drawn only if other favorable variances in the General Fund are not sufficient to offset the Sheriff's negative ending position and a transfer of appropriations of (\$300,000) from Services and Supplies to Salaries and Benefits.

Justification: The Sheriff's Office requests the use of General Fund Contingency to cover unanticipated Overtime costs in the Salary and Benefit Object level. It is anticipated that Salaries & Benefits will finish about \$1.8 million over budget. This is caused primarily by higher than anticipated Overtime and Extra Help expense. In addition, Services & Supplies will end the fiscal year about \$300,000 under budget. This is due primarily to lower than anticipated Pharmaceutical costs as well as lower than anticipated maintenance expense in the Aviation Support Unit. The Sheriff Proposed shifting these budget savings to Salaries & Benefits to assist in covering the shortfall.

During the FY 14-15 Third Quarter Budget and Financial Update the Board was informed that the Sheriff's Department would have a negative ending position of approximately \$2,000,000. This negative balance is anticipated to be offset with favorable General Fund variances in General Revenues and other operating departments. Therefore it is not anticipated that any draw will occur on the Contingency Fund Balance Component. However if the GF favorable variance is not sufficient to completely offset the Sheriff negative ending balance, the difference would be drawn from the Contingency Fund Balance Component.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	032 - Sheriff		50 - Salaries and Employee Benefits	0.00	2,300,000.00
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	(300,000.00)
0001 - General	032 - Sheriff		93 - Changes to Committed	2,000,000.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>2,000,000.00</u>	<u>2,000,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
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Budget Journal Entry

0001	032	2420	9898	750,000.00		2071	7400	201506	Release Contingency
0001	032	2530	6300		750,000.00	2071	7400	201506	Release for Excess Overtime
0001	032	2420	9898	750,000.00		2072	7400	201506	Release Contingency
0001	032	2530	6300		750,000.00	2072	7400	201506	Release for Excess Overtime
0001	032	2420	9898	300,000.00		1028	6014	201506	Release Contingency
0001	032	2530	6300		300,000.00	1028	6014	201506	Release for Excess Overtime
0001	032	2420	9898	200,000.00		1071	6079	201506	Release Contingency
0001	032	2530	6300		200,000.00	1071	6079	201506	Release for Excess Overtime
0001	032	2530	7405	200,000.00		1071	6085	201506	Move Services & Supplies to Payroll and Benefits
0001	032	2530	7120	100,000.00		1424	6044	201506	Move Services & Supplies to Payroll and Benefits
0001	032	2530	6300		100,000.00	1028	6100	201506	Move Services & Supplies to Payroll and Benefits
0001	032	2530	6300		200,000.00	1022	6042	201506	Move Services & Supplies to Payroll and Benefits
				Total	<u>2,300,000.00</u>	<u>2,300,000.00</u>			

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Douglas Martin	6/25/2015 12:42:16 PM	032 - Sheriff	Fund/Department	Y
John Jayasinghe	6/25/2015 1:45:55 PM	012 - County Executive Office	CEO Analyst	Y
Julie Hagen	6/26/2015 2:13:06 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/26/2015 2:22:22 PM	012 - County Executive Office	Budget Director	Y
Stephen Williams	6/26/2015 2:25:04 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/26/2015 2:28:27 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/26/2015 2:28:27 PM	061 - Auditor-Controller	FACS Supervisor	Y
Holly Renzi	6/26/2015 2:28:27 PM	061 - Auditor-Controller	Clerk of the Board	Y

Budget Journal Entry

Document Number: BJE - 0003947 Batch ID: 1809466 Created On: 5/12/2015 10:22:39 AM
 Document Description: PHD Fund 0001 Residual Fund Bal June 2015 Processed On: 6/24/2015 3:19:10 PM Created By: Stacy Covarrubias
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No
 Title: Public Health: Fiscal Year End Residual Fund Balance Entry
 Budget Action: Establish Appropriation of \$298,100 in the Public Health Department General Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Justification: Residual Fund Balance is a balance set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounts 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: Salary savings in the Hazardous Materials Unit; the reallocation of Environmental Health Services overhead because of incorporating the Hazardous Materials Unit; and higher than anticipated water well permits. These programs are funded by externally restricted fees and are categorical to each program service.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	041 - Public Health		90 - Changes to Residual Fund Balance	298,100.00	0.00
0001 - General	041 - Public Health		92 - Changes to Restricted	0.00	298,100.00
Fund: 0001 - General, Department: 041 - Public Health Total:				298,100.00	298,100.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	041	2420	9601	46,200.00		2100			201506	FY 14/15 Residual Fund Balance Entry

Budget Journal Entry

0001	041	2530	9799		46,200.00	2100	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2420	9601	52,800.00		2200	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2530	9799		52,800.00	2200	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2420	9601	50,600.00		2300	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2530	9799		50,600.00	2300	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2420	9601	17,600.00		2900	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2530	9799		17,600.00	2900	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2420	9601	28,600.00		2600	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2530	9799		28,600.00	2600	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2420	9601	102,300.00		4600	201506	FY 14/15 Residual Fund Balance Entry
0001	041	2530	9799		102,300.00	4600	201506	FY 14/15 Residual Fund Balance Entry
			Total	<u>298,100.00</u>	<u>298,100.00</u>			

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Stacy Covarrubias	6/23/2015 8:40:46 AM	041 - Public Health	Fund/Department	Y
Richard Morgantini	6/23/2015 10:05:51 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/23/2015 10:07:05 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/23/2015 3:13:44 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2015 10:32:28 AM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:18:59 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:18:59 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:18:59 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0003956 Batch ID: 1812069 Created On: 5/20/2015 7:06:29 AM
 Document Description: 2014-15 Property Tax Impounds Processed On: 6/24/2015 3:21:13 PM Created By: C. Price
 Post On: 6/2/2015 Processed By: Holly Renzi

References

Audit Trail: JE 0118964

Budget Revision Request

Agenda Item: A-11 Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Reserve Fund Balance for Nonspendable Impounded Property Tax Receivables for affected county funds.

Budget Action: Establish appropriations of \$1,104,335 in multiple departments and funds for an increase in nonspendable fund balance funded by property tax revenues that have been impounded due to assessment appeals filed by taxpayers

Justification: Under Board Authorization (June 2, 2015) the Auditor-Controller is ordered to impound selected current year disputed property taxes. These property taxes are recognized as receivables and due to the unspendable nature of receivables, fund balance must be reserved accordingly in each affected county fund. The affected departments/funds are: General Revenues/General Fund, Fire/Fire Protection District, Public Works/Flood Zone Funds and the Water Agency Fund.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2280 - Fire Protection Dist	031 - Fire		05 - Taxes	404,481.00	0.00
2280 - Fire Protection Dist	031 - Fire		91 - Changes to Nonspendable	0.00	404,481.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:				<u>404,481.00</u>	<u>404,481.00</u>
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		05 - Taxes	9,163.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works		91 - Changes to Nonspendable	0.00	9,163.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				<u>9,163.00</u>	<u>9,163.00</u>
2500 - Los Alamos Flood Zone Number 1	054 - Public Works		05 - Taxes	3,972.00	0.00

Budget Journal Entry

2500 - Los Alamos Flood Zone Number 1	054 - Public Works	91 - Changes to Nonspendable	0.00	3,972.00
	Fund: 2500 - Los Alamos Flood Zone Number 1, Department: 054 - Public Works Total:		3,972.00	3,972.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works	05 - Taxes	1,026.00	0.00
2510 - Orcutt Flood Zone Number 3	054 - Public Works	91 - Changes to Nonspendable	0.00	1,026.00
	Fund: 2510 - Orcutt Flood Zone Number 3, Department: 054 - Public Works Total:		1,026.00	1,026.00
3050 - Water Agency	054 - Public Works	05 - Taxes	11,797.00	0.00
3050 - Water Agency	054 - Public Works	91 - Changes to Nonspendable	0.00	11,797.00
	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		11,797.00	11,797.00
0001 - General	990 - General County Programs	80 - Intrafund Expenditure Transfers (-)	0.00	(673,896.00)
0001 - General	990 - General County Programs	91 - Changes to Nonspendable	0.00	673,896.00
	Fund: 0001 - General, Department: 990 - General County Programs Total:		0.00	0.00
0001 - General	991 - General Revenues	05 - Taxes	673,896.00	0.00
0001 - General	991 - General Revenues	85 - Intrafund Expenditure Transfers (+)	0.00	673,896.00
	Fund: 0001 - General, Department: 991 - General Revenues Total:		673,896.00	673,896.00

Accounting

<u>Fund</u>	<u>Dept</u>	<u>GL Acct</u>	<u>LI Acct</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Prog</u>	<u>OUnit</u>	<u>Proj</u>	<u>Budget Period</u>	<u>Description</u>
0001	991	2420	3010	673,896.00		1000			201506	Budget Unspendable Fund Balance for Impound Rec
0001	991	2530	9300		673,896.00	1000			201506	Budget Unspendable Fund Balance for Impound Rec
0001	990	2530	9100	673,896.00		8300			201506	Budget Unspendable Fund Balance for Impound Rec
0001	990	2530	9602		673,896.00	8300			201506	Budget Unspendable Fund Balance for Impound Rec
2280	031	2420	3010	404,481.00		7777	7000		201506	Budget Unspendable Fund Balance for Impound Rec
2280	031	2530	9602		404,481.00	7777	7000		201506	Budget Unspendable Fund Balance for Impound Rec
2400	054	2420	3010	9,163.00		3001			201506	Budget Unspendable Fund Balance for Impound Rec
2400	054	2530	9602		9,163.00	3001			201506	Budget Unspendable Fund Balance for Impound Rec
2500	054	2420	3010	3,972.00		3001			201506	Budget Unspendable Fund Balance for Impound Rec
2500	054	2530	9602		3,972.00	3001			201506	Budget Unspendable Fund Balance for Impound Rec
2510	054	2420	3010	1,026.00		3001			201506	Budget Unspendable Fund Balance for Impound Rec
2510	054	2530	9602		1,026.00	3001			201506	Budget Unspendable Fund Balance for Impound Rec
3050	054	2420	3010	11,797.00		3007			201506	Budget Unspendable Fund Balance for Impound Rec
3050	054	2530	9602		11,797.00	3007			201506	Budget Unspendable Fund Balance for Impound Rec
			Total	<u>1,778,231.00</u>	<u>1,778,231.00</u>					

Budget Journal Entry

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Diane Sauer	5/28/2015 4:30:10 PM	031 - Fire	Fund/Department	N
C. Price	5/29/2015 6:47:04 AM	061 - Auditor-Controller	Fund/Department	N
Thomas Alvarez	6/3/2015 2:10:39 PM	012 - County Executive Office	Budget Director	N
Chelsea Lenzi	6/23/2015 10:40:04 AM	012 - County Executive Office	Clerk of the Board	N
Julie Hagen	6/23/2015 1:08:27 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Diane Sauer	6/24/2015 8:47:52 AM	031 - Fire	Fund/Department	Y
C. Price	6/24/2015 8:50:15 AM	061 - Auditor-Controller	Fund/Department	Y
Mark Paul	6/24/2015 10:08:56 AM	054 - Public Works	Fund/Department	Y
Jette Christiansson	6/24/2015 10:46:54 AM	012 - County Executive Office	CEO Analyst	Y
Joseph Toney	6/24/2015 10:59:52 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/24/2015 11:01:33 AM	061 - Auditor-Controller	FACS	Y
Thomas Alvarez	6/24/2015 12:46:54 PM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:21:06 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:21:06 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:21:06 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0003966 Batch ID: 1813182 Created On: 5/22/2015 4:15:41 PM
 Document Description: ADMHS: PHF Revenue Processed On: 6/26/2015 9:42:13 AM Created By: Lindsay Walter
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: ADMHS: PHF Revenue

Budget Action: Decrease budgeted revenues of \$1,100,000 in the ADMHS Mental Health Fund funded by an operating transfer from the General County Programs Department General Fund. Increase appropriations of \$1,100,000 in the General County Programs Department General Fund for Other Financing Uses funded by a release of Committed fund balance of \$1,100,000.

Justification: This budget revision recognizes \$1.10 million of revenues that are anticipated to be lower than the budgeted amounts in the Mental Health Fund associated with operations of the Psychiatric Health Facility (PHF).

During ADMHS' second quarter report (February 17, 2015), the Department reported a projected negative financial impact of \$4.6 million. The negative \$4.6 million included -\$3.5 million of inpatient costs (\$1.7 million of out of county Acute Psychiatric Hospital costs, including Aurora Vista del Mar, and \$1.8 million of IMD and Aurora Vista del Mar physician services costs) and the balance related to revenue shortfalls at the ADMHS Psychiatric Health Facility (PHF).

On March 10, 2015, the Board approved \$1.7 million in funding to cover greater than anticipated costs for out of county inpatient hospitals. On March 17, the CEO reported to the Board that ADMHS projected a negative financial impact for the FY 14-15 budget. On May 19, the Board approved a request of \$1.8 million to cover the balance of the greater than projected inpatient IMD and physician services costs. ADMHS is requesting \$1.1M for Psychiatric Health Facility revenue shortfalls.

Refunds from unemployment insurance of \$956,700 and a release of the Mental Health fund balance account of \$143,300 are the sources of the transfer to ADMHS of \$1,100,000.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0044 - Mental Health Services	043 - Alcohol,Drug,&Mental Hlth		30 - Charges for Services	(1,100,000.00)	0.00
0044 - Mental Health Services	043 - Alcohol,Drug,&Mental Hlth		40 - Other Financing Sources	1,100,000.00	0.00
Fund: 0044 - Mental Health Services, Department: 043 - Alcohol,Drug,&Mental Hlth Svcs Total:				0.00	0.00
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	1,100,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	1,100,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				1,100,000.00	1,100,000.00

Budget Journal Entry

Accounting

<u>Fund</u>	<u>Dept</u>	<u>GL Acct</u>	<u>LI Acct</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Prog</u>	<u>OUnit</u>	<u>Proj</u>	<u>Budget Period</u>	<u>Description</u>
0044	043	2430	5402		900,000.00	3500			201506	Decrease PHF MediCare Revenue
0044	043	2430	5404		200,000.00	3500			201506	Decrease PHF MediCal Revenue
0044	043	2420	5910	1,100,000.00		3500			201506	Increase GF Contingency revenue for PHF revenue
0001	990	2530	7901		1,100,000.00	3143			201506	Trsfr Sal & Retire FB to ADMHS,PHF lower revenue
0001	990	2420	9850	956,700.00		3143			201506	Release Sal & Retire FB to ADMHS,PHF lower revenue
0001	990	2420	9811	143,300.00		3143			201506	Rel Mental Health FB to ADMHS, PHF lower revenue
			Total	<u>2,200,000.00</u>	<u>2,200,000.00</u>					

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Jette Christiansson	6/23/2015 11:19:00 AM	012 - County Executive Office	CEO Analyst	Y
Lindsay Walter	6/23/2015 4:20:54 PM	043 - Alcohol,Drug,&Mental Hlth	Fund/Department	Y
Stephen Williams	6/24/2015 11:28:29 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/25/2015 12:47:35 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/25/2015 3:20:22 PM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/26/2015 9:42:06 AM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/26/2015 9:42:06 AM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/26/2015 9:42:06 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0003980

Batch ID: 1814902

Created On: 5/29/2015 3:18:42 PM

Document Description: CSD-Arts Incr Appr for Augmented SLPP Grant

Processed On: 6/25/2015 9:18:16 AM

Created By: Angelyn Semenza

Post On: 6/30/2015

Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: CSD-Arts Incr Appr for Additional Grant Funding and Movie Contributions

Budget Action: Increase Appropriations of \$15,000 in Community Services Department, Arts Commission Division, General Fund to Increase Restricted Public Arts Program fund balance funded by additional grant funding contributions for the 2015 Summer Movies in the Sunken Gardens.

Justification: The Arts Commission received additional grant funding to assist in funding three FTE positions and corporate contributions to go towards the 2015 Summer Movie Series in the Sunken Gardens. This budget revision is necessary to increase restricted (LIAcct 9774) fund balance in order to accept the additional grant and movie funding.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	052 - Parks		30 - Charges for Services	15,000.00	0.00
0001 - General	052 - Parks		92 - Changes to Restricted	0.00	15,000.00
Fund: 0001 - General, Department: 052 - Parks Total:				<u>15,000.00</u>	<u>15,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	052	2420	4925	15,000.00		0801		1000	201506	Inc appr for unanticipated grant funds

Budget Journal Entry

0001	052	2530	9774		15,000.00	0801	1000	201506	Inc appr for unanticipated grant funds
			Total	15,000.00	15,000.00				

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Angelyn Semenza	6/17/2015 3:22:40 PM	052 - Parks	Fund/Department	Y
Ryder Bailey	6/17/2015 5:47:38 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/19/2015 9:25:16 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/22/2015 9:30:20 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/22/2015 1:35:42 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/22/2015 1:43:59 PM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/25/2015 9:18:10 AM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/25/2015 9:18:10 AM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/25/2015 9:18:10 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004016 Batch ID: 1819222 Created On: 6/10/2015 2:50:01 PM
 Document Description: FY 14/15 Residual Fund Balance Processed On: 6/24/2015 3:23:31 PM Created By: Karen Schmitt
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: DSS: FY 14/15 Residual Fund Balance

Budget Action: Establish Appropriation of \$500,000 in the Department of Social Services, Social Services Fund to increase Committed Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

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 is due to a reconciliation of statewide over and under expenditures from prior years resulting in one-time distribution of funds.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0055 - Social Services	044 - Social Services		90 - Changes to Residual Fund Balance	500,000.00	0.00
0055 - Social Services	044 - Social Services		93 - Changes to Committed	0.00	500,000.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>500,000.00</u>	<u>500,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0055	044	2420	9601	500,000.00		5000	5310		201506	FY 14/15 Residual Fund Balance

Budget Journal Entry

0055	044	2530	9899		500,000.00	5000	5110	201506	FY 14/15 Residual Fund Balance
			Total		500,000.00				

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Karen Schmitt	6/10/2015 3:37:50 PM	044 - Social Services	Fund/Department	Y
Evelyn Rainbolt	6/10/2015 4:10:34 PM	044 - Social Services	Fund/Department	Y
Victor Zambrano	6/16/2015 1:54:48 PM	044 - Social Services	Fund/Department	Y
Paul Clementi	6/16/2015 2:05:34 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/16/2015 2:33:36 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/16/2015 3:50:53 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/17/2015 11:47:21 AM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:23:23 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:23:23 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:23:23 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004027

Batch ID: 1820653

Created On: 6/15/2015 11:22:51 AM

Document Description: CSD - HCD Release PY Designation for CY CDBG Projects

Processed On: 6/26/2015 2:18:28 PM

Created By: Michele Jordan

Post On: 6/30/2015

Processed By: Holly Renzi

References

Audit Trail: JE0102646

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - HCD Increase appropriations for CDBG Expenditures

Budget Action: Increase Appropriations by \$21,202 in Community Services, Housing and Community Development Division, CDBG Federal Fund for Services and Supplies funded by a release of restricted fund balance.

Justification: The release of restricted fund balance is a carry forward of prior year unspent appropriations. This budget revision will increase use of restricted fund balance and LIA 7671 by \$21,202 for the CDBG project expenditures. This increase provides a source for payments made during this fiscal year.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0064 - CDBG Federal	055 - Housing/Community Development		55 - Services and Supplies	0.00	21,202.00
0064 - CDBG Federal	055 - Housing/Community Development		92 - Changes to Restricted	21,202.00	0.00
Fund: 0064 - CDBG Federal, Department: 055 - Housing/Community Development Total:				21,202.00	21,202.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0064	055	2420	9769	21,202.00		6000			201506	Incr Appr to draw restricted fund balance

Budget Journal Entry

0064	055	2530	7671		21,202.00	6000		201506	Inc Appr for S&S CDBG Expenditures
			Total	21,202.00	21,202.00				

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Michele Jordan	6/15/2015 3:42:11 PM	055 - Housing/Community Development	Fund/Department	N
Ryder Bailey	6/24/2015 11:44:57 AM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/26/2015 12:19:45 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/26/2015 1:21:06 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/26/2015 1:29:50 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/26/2015 1:46:36 PM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/26/2015 2:18:25 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/26/2015 2:18:25 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/26/2015 2:18:25 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004028 Batch ID: 1821044 Created On: 6/16/2015 9:38:23 AM
 Document Description: CSD-HCD Increase Affordable Housing Fund Balance Processed On: 6/24/2015 3:26:23 PM Created By: Michele Jordan
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No
 Title: CSD - HCD Increase Affordable Housing Fund Balance
 Budget Action: Establish appropriations of \$75,000 to increase Restricted fund balance in Community Services Department, Housing and Community Development Division, Fund 0065 Affordable Housing funded by unanticipated revenue from In-Lieu Housing Mitigation Fees receipts.

 Justification: This budget journal entry allows Community Services Department to commit \$75,000 in unanticipated revenue from In-Lieu Housing Mitigation Fees for Stonegate and Hourigan Residential Development to restricted fund balance for future projects restricted by the Housing Market Areas South Coast and Santa Maria.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0065 - Affordable Housing	055 - Housing/Community Development		30 - Charges for Services	75,000.00	0.00
0065 - Affordable Housing	055 - Housing/Community Development		92 - Changes to Restricted	0.00	75,000.00
Fund: 0065 - Affordable Housing, Department: 055 - Housing/Community Development Total:				<u>75,000.00</u>	<u>75,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0065	055	2420	5306	75,000.00		6000			201506	To increase Affordable Housing FB

Budget Journal Entry

0065	055	2530	9771		75,000.00	6000		201506	To increase Affordable Housing FB
			Total	<u>75,000.00</u>	<u>75,000.00</u>				

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Michele Jordan	6/22/2015 1:43:56 PM	055 - Housing/Community Development	Fund/Department	N
Ryder Bailey	6/22/2015 2:39:43 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/23/2015 8:51:44 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/23/2015 10:04:36 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/23/2015 3:34:40 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2015 10:33:04 AM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:24:57 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:24:57 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:24:57 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004032

Batch ID: 1821336

Created On: 6/16/2015 3:19:22 PM

Document Description: Public Health: Fund 0042 FY 14/15 Residual Fund Balance

Processed On: 6/24/2015 3:34:46 PM

Created By: Suzanne Jacobson

Post On: 6/30/2015

Processed By: Holly Renzi

References

Audit Trail: JE0120497

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Public Health: FY 14/15 Fund 0042 Residual Fund Balance

Budget Action: Establish Appropriation of \$3,714,000 in the Public Health Department, Health Care Fund to increase Restricted Fund Balance by a decrease to Residual Fund Balance at Fiscal Year End.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the new 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 expenditure savings from unanticipated salary savings and the new Indigent Care Program (ICP), as well as, revenues from unanticipated 1991 Health Realignment growth, the 340B Network Pharmacy program, and new Medi-Cal dollars from the Affordable Care Act. Some of this fund balance is also due to Final Budget adjustments.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0042 - Health Care	041 - Public Health		90 - Changes to Residual Fund Balance	3,714,000.00	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	0.00	3,714,000.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>3,714,000.00</u>	<u>3,714,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0042	041	2420	9601	3,000,000.00		3001			201506	FY 14/15 Residual Fund Balance

Budget Journal Entry

0042	041	2420	9601	714,000.00	3002	201506	FY 14/15 Residual Fund Balance
0042	041	2530	9743		3,000,000.00	3001	FY 14/15 Residual Fund Balance
0042	041	2530	9743		714,000.00	3002	FY 14/15 Residual Fund Balance
			Total	<u>3,714,000.00</u>	<u>3,714,000.00</u>		

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Suzanne Jacobson	6/22/2015 3:58:51 PM	041 - Public Health	Fund/Department	Y
Richard Morgantini	6/23/2015 8:24:15 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/23/2015 10:05:40 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/23/2015 3:14:48 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2015 10:33:39 AM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:34:41 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:34:41 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:34:41 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004038

Batch ID: 1821926

Created On: 6/17/2015 3:10:08 PM

Document Description: Appropriate Fund 0018 from Fund 0015's Measure A Budget

Processed On: 6/26/2015 9:44:41 AM

Created By: Brian Gilbert

Post On: 6/30/2015

Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Appropriate Fund 0018 from Fund 0015's Measure A Budget

Budget Action: Transfer fund balance of \$5,450,000 from Restricted fund balance in Roads Operations to Restricted fund balance in Measure A Fund.

Justification: This Budget Revision will transfer Restricted fund balance of \$5,450,000 from Roads-Operations Fund to Roads-Measure A Fund. Roads-Measure A Fund is being established to segregate Measure A funds which are required to earn their own interest and also will provide a better audit trail on the use of these funds. This budget revision will transfer remaining Measure A fund balances once the funds are closed at year-end.

Budget Revision Request Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0015 - Roads-Operations	054 - Public Works		70 - Other Financing Uses	0.00	5,450,000.00
0015 - Roads-Operations	054 - Public Works		92 - Changes to Restricted	5,450,000.00	0.00
	Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:			5,450,000.00	5,450,000.00
0018 - Roads-Measure A	054 - Public Works		40 - Other Financing Sources	5,450,000.00	0.00
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	0.00	5,450,000.00
	Fund: 0018 - Roads-Measure A, Department: 054 - Public Works Total:			5,450,000.00	5,450,000.00

Budget Journal Entry

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0015	054	2420	9736	2,650,000.00		2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0015	054	2420	9737	2,200,000.00		2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0015	054	2420	9738	500,000.00		2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0015	054	2420	9739	100,000.00		2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0015	054	2530	7901		5,450,000.00	2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0018	054	2420	5911	5,450,000.00		2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0018	054	2530	9736		2,650,000.00	2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0018	054	2530	9737		2,200,000.00	2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0018	054	2530	9738		500,000.00	2110	0100		201506	Appropriate Measure A dollars in Fund 0015
0018	054	2530	9739		100,000.00	2110	0100		201506	Appropriate Measure A dollars in Fund 0015
Total				10,900,000.00	10,900,000.00					

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Brian Gilbert	6/24/2015 8:22:41 AM	054 - Public Works	Fund/Department	Y
Mark Paul	6/24/2015 10:09:53 AM	054 - Public Works	Fund/Department	Y
John Jayasinghe	6/24/2015 1:52:25 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/24/2015 3:46:51 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/25/2015 12:50:19 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/25/2015 3:24:55 PM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/26/2015 9:44:37 AM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/26/2015 9:44:37 AM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/26/2015 9:44:37 AM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004040

Batch ID: 1822304

Created On: 6/18/2015 11:32:16 AM

Document Description: CSD - Parks Cachuma Cabins Project-SIG

Processed On: 6/24/2015 3:51:47 PM

Created By: Andrew Myung

Post On: 6/30/2015

Processed By: Stephen Williams

References

Audit Trail: BJE0003836

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - Parks Cachuma Cabins Project

Budget Action: Transfer appropriations of \$170,000 in Community Services Department, Parks Division, Capital Project Fund from Capital Assets-Work in Progress to Increase Committed Fund Balance funded by unspent project balances for work expected to be completed in the next fiscal year.

Justification: During Fiscal Year 2014-15 budget hearings, the Board of Supervisors approved one-time funding in the amount of \$160,000 to install four new rental cabins at Lake Cachuma. This capital project was for the fabrication and installation of four new overnight cabin rental facilities in order to improve visitor experience based on the increasing demand for this overnight accommodation campground experience, and will serve to increase revenue for Cachuma Lake County Park. Additional funding to complete the project was awarded from the Bureau of Reclamation under grant R13AP20020. This budget revision is necessary to carry-over unspent project balances for work expected to be completed in the next fiscal year.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0031 - Parks Dept Capital Projects	052 - Parks		65 - Capital Assets	0.00	(170,000.00)
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	170,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				<u>0.00</u>	<u>0.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0031	052	2530	8700	170,000.00		1931		8646A	201506	Commmit 0031 FB for Cachuma Cabin Project 8646A

Budget Journal Entry

0031	052	2530	9848		170,000.00	1931	8646A	201506	Commmit 0031 FB for Cachuma Cabin Project 8646A
			Total	<u>170,000.00</u>	<u>170,000.00</u>				

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Ryder Bailey	6/18/2015 1:12:23 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/19/2015 10:10:00 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/22/2015 9:31:56 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/22/2015 1:52:20 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/22/2015 2:01:12 PM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:32:11 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:32:11 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:32:11 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004042 Batch ID: 1822370 Created On: 6/18/2015 1:26:26 PM
 Document Description: Increase Revenues Processed On: 6/24/2015 3:37:07 PM Created By: Shirley Moore
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No
 Title: Increase appropriations and revenues of \$35,000 for services and supplies
 Budget Action: Increase appropriations of \$35,000 in the Child Support Services Fund for Services and Supplies funded by unanticipated revenues from Federal and State Child Support Allocation.

 Justification: Increased revenues of \$35,000 will be used to fund ergonomic work stations and currency count machines for payment windows (\$15,000), virtual machine for inbound fax digitizing as part of department's electronic faxing project, virtual single sign on machine and additional network storage (\$15,000), and increased legal services from District Attorney's Office (\$5,000).

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0057 - Child Support Services	045 - Child Support Services		25 - Intergovernmental Revenue-State	12,000.00	0.00
0057 - Child Support Services	045 - Child Support Services		26 - Intergovernmental Revenue-Federal	23,000.00	0.00
0057 - Child Support Services	045 - Child Support Services		55 - Services and Supplies	0.00	35,000.00
Fund: 0057 - Child Support Services, Department: 045 - Child Support Services Total:				<u>35,000.00</u>	<u>35,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
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Budget Journal Entry

0057	045	2420	4379	23,000.00		3000	201506	Increased Revenues FY14-15
0057	045	2420	4079	12,000.00		3000	201506	Increased Revenues FY14-15
0057	045	2530	7450		15,000.00	3000	201506	Increased Services and Supplies
0057	045	2530	7456		15,000.00	3000	201506	Increased Services and Supplies
0057	045	2530	7508		5,000.00	3000	201506	Increased Services and Supplies
Total				<u>35,000.00</u>	<u>35,000.00</u>			

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shirley Moore	6/18/2015 1:59:25 PM	045 - Child Support Services	Fund/Department	Y
Joseph Toney	6/18/2015 3:37:46 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/19/2015 9:55:53 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/19/2015 10:44:40 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/22/2015 2:02:25 PM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:37:01 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:37:01 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:37:01 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004043 Batch ID: 1822749 Created On: 6/19/2015 11:15:48 AM
 Document Description: SB CCDC donation soffit paint Processed On: 6/24/2015 3:40:11 PM Created By: Brian Duggan
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No
 Title: Accept the donation of the Santa Barbara Courthouse soffit conservation
 Budget Action: Increase appropriations of \$5,987 in General Services Capital Projects for Services and Supplies, Santa Barbara Courthouse soffit conservation, funded by donation from the Santa Barbara County Courthouse Docent Council (SBCCDC).

 Justification: The SBCCDC has generously donated \$5,987 to preserve and restore a portion of the Courthouse. The conservation work that was completed on the painted surface of the soffits on the interior arches of Department One enhances the beauty of the Courthouse.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0030 - Capital Outlay	063 - General Services		45 - Miscellaneous Revenue	5,987.00	0.00
0030 - Capital Outlay	063 - General Services		55 - Services and Supplies	0.00	5,987.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>5,987.00</u>	<u>5,987.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0030	063	2420	5895	5,987.00		1930		8738	201506	accept SB CCDC donation for soffit paint

Budget Journal Entry

0030	063	2530	7671		5,987.00	1930	8738	201506	accept SB CCDC donation for soffit paint
			Total	<u>5,987.00</u>	<u>5,987.00</u>				

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Joseph Toney	6/19/2015 1:40:15 PM	012 - County Executive Office	CEO Analyst	Y
Brian Duggan	6/22/2015 9:57:37 AM	063 - General Services	Fund/Department	Y
Stephen Williams	6/22/2015 9:59:41 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/22/2015 1:57:12 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/22/2015 2:03:53 PM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:40:07 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:40:07 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:40:07 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004044 Batch ID: 1822996 Created On: 6/19/2015 4:35:50 PM
 Document Description: CSD-HCD Increase Affordable Housing Fund Balance Processed On: 6/24/2015 3:41:54 PM Created By: Michele Jordan
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No
 Title: CSD - HCD Increase Affordable Housing Fund Balance
 Budget Action: Establish appropriations of \$42,000 to increase Restricted fund balance in Community Services Department, Housing and Community Development Division, Fund 0065 Affordable Housing by unanticipated revenue from a State CDBG loan receipt.

 Justification: This budget journal entry allows Community Services Department to set aside \$42,000 in unanticipated revenue from a State CDBG loan payment for Vintage Walk to restricted fund balance for future projects restricted by a State CDBG program income reuse plan.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0065 - Affordable Housing	055 - Housing/Community Development		45 - Miscellaneous Revenue	42,000.00	0.00
0065 - Affordable Housing	055 - Housing/Community Development		92 - Changes to Restricted	0.00	42,000.00
Fund: 0065 - Affordable Housing, Department: 055 - Housing/Community Development Total:				<u>42,000.00</u>	<u>42,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0065	055	2420	5908	42,000.00		6000	6104		201506	To increase Affordable Housing FB

Budget Journal Entry

0065	055	2530	9769		42,000.00	6000	6104	201506	To increase Affordable Housing FB
			Total	<u>42,000.00</u>	<u>42,000.00</u>				

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Michele Jordan	6/22/2015 1:23:34 PM	055 - Housing/Community Development	Fund/Department	N
Ryder Bailey	6/22/2015 2:46:17 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/23/2015 10:15:45 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/23/2015 12:57:48 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/23/2015 3:36:48 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2015 10:34:18 AM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:41:51 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:41:51 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:41:51 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004048 Batch ID: 1823207 Created On: 6/22/2015 11:27:56 AM
 Document Description: FY14-15 Residual Fund Balance Processed On: 6/24/2015 3:43:54 PM Created By: Shirley Moore
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No
 Title: CSS: FY14/15 Residual Fund Balance
 Budget Action: Establish Appropriation of \$20,000 in the Child Support Services Department, Child Support Services Fund to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end.

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.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0057 - Child Support Services	045 - Child Support Services		90 - Changes to Residual Fund Balance	0.00	20,000.00
0057 - Child Support Services	045 - Child Support Services		92 - Changes to Restricted	20,000.00	0.00
Fund: 0057 - Child Support Services, Department: 045 - Child Support Services Total:				<u>20,000.00</u>	<u>20,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0057	045	2530	9601		20,000.00	1000			201506	FY14/15 Residual Fund Balance

Budget Journal Entry

0057	045	2420	9799	<u>20,000.00</u>		1000		201506	FY14/15 Residual Fund Balance
			Total	<u>20,000.00</u>	<u>20,000.00</u>				

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Shirley Moore	6/22/2015 11:56:04 AM	045 - Child Support Services	Fund/Department	Y
Joseph Toney	6/22/2015 2:27:49 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/22/2015 5:09:19 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/23/2015 3:08:08 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2015 10:34:41 AM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:43:51 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:43:51 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:43:51 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004049 Batch ID: 1823231 Created On: 6/22/2015 11:44:35 AM
 Document Description: Lompoc HCC Electricity Refund Processed On: 6/24/2015 3:45:11 PM Created By: Suzanne Jacobson
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail: JE120750

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No
 Title: Public Health: Lompoc Health Care Center Electricity Refund
 Budget Action: Establish appropriation of \$234,856 to increase Restricted Fund Balance in the Public Health Health Care Fund funded by unanticipated revenue from the City of Lompoc.

Justification: In late 2014, the General Services Department and the City of Lompoc determined that due to incorrect utility meter readings, the Public Health Department Lompoc Health Care Center had been overcharged for electrical usage for several years. The County has requested - and the City has proposed - a settlement offer of \$234,855.22, pending approval of a "Release of all claims". This release is in process and this Budget Revision will allow for the accrual of the funds in Fiscal Year 2014-2015, per Auditor-Controller request.
 Funds will be used for necessary repairs and maintenance at the Lompoc Health Care Center and the other PHD Health Care Centers.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0042 - Health Care	041 - Public Health		45 - Miscellaneous Revenue	234,856.00	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	0.00	234,856.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>234,856.00</u>	<u>234,856.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0042	041	2420	5909	234,856.00		1604			201506	Recognize and designate Lompoc Electricity Refund

Budget Journal Entry

0042	041	2530	9743		234,856.00	1604		201506	Recognize and designate Lompoc Electricity Refund
			Total		<u>234,856.00</u>	<u>234,856.00</u>			

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Suzanne Jacobson	6/22/2015 12:15:59 PM	041 - Public Health	Fund/Department	Y
Richard Morgantini	6/23/2015 8:24:37 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/23/2015 9:37:40 AM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/23/2015 3:19:30 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2015 10:35:24 AM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:45:05 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:45:05 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:45:05 PM	061 - Auditor-Controller	FACS Supervisor	Y

Budget Journal Entry

Document Number: BJE - 0004051 Batch ID: 1823378 Created On: 6/22/2015 2:25:22 PM
 Document Description: FY 14/15 Residual Fund Balance Processed On: 6/24/2015 3:46:41 PM Created By: Rachel Lipman
 Post On: 6/30/2015 Processed By: Holly Renzi

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 7/7/2015 Approval: BOS 4/5 Has Board Letter: No
 Title: Planning and Development: FY 14/15 Residual Fund Balances
 Budget Action: Establish Appropriation of \$555,000 in the Planning and Development Department Fish and Game Fund, Fisheries Enhancement Fund, and Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

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 unanticipated Fish and Game Violations revenue (Fish and Game Fund), fewer reimbursements than anticipated claimed by commercial fisheries for purchase of safety equipment (Fisheries Enhancement Fund), and grant awards anticipated to be paid out in this fiscal year carried over to the next fiscal year (Coastal Resource Enhancement Fund).

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0041 - Fish and Game	053 - Planning & Development		90 - Changes to Residual Fund Balance	50,000.00	0.00
0041 - Fish and Game	053 - Planning & Development		92 - Changes to Restricted	0.00	50,000.00
Fund: 0041 - Fish and Game, Department: 053 - Planning & Development Total:				50,000.00	50,000.00
0061 - Fisheries Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	5,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	5,000.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development Total:				5,000.00	5,000.00
0063 - Coast Resource Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	500,000.00	0.00

Budget Journal Entry

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>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0041	053	2420	9601	50,000.00		1000			201506	FY 14/15 Residual Fund Balance
0041	053	2530	9799		50,000.00	1000			201506	FY 14/15 Residual Fund Balance
0061	053	2420	9601	5,000.00		5090			201506	FY 14/15 Residual Fund Balance
0061	053	2530	9799		5,000.00	5090			201506	FY 14/15 Residual Fund Balance
0063	053	2420	9601	500,000.00		5090			201506	FY 14/15 Residual Fund Balance
0063	053	2530	9799		500,000.00	5090			201506	FY 14/15 Residual Fund Balance
Total				<u>555,000.00</u>	<u>555,000.00</u>					

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Rachel Lipman	6/22/2015 3:10:38 PM	053 - Planning & Development	Fund/Department	Y
Joseph Toney	6/22/2015 4:43:29 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	6/22/2015 5:09:58 PM	061 - Auditor-Controller	FACS	Y
Julie Hagen	6/23/2015 3:08:42 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2015 10:35:50 AM	012 - County Executive Office	Budget Director	Y
Holly Renzi	6/24/2015 3:46:36 PM	061 - Auditor-Controller	Clerk of the Board	Y
Holly Renzi	6/24/2015 3:46:36 PM	061 - Auditor-Controller	FACS	Y
Holly Renzi	6/24/2015 3:46:36 PM	061 - Auditor-Controller	FACS Supervisor	Y