

Attachment A-1

FY 2025-26 Final Budget Adjustments Summary-All Depts

Adj #	Xfer Ref Adj #	Adjustment Amount	Use	Source	FTEs	Budget Adjustment Database Reference #	Transaction/Purpose
Behavioral Wellness							
1		\$0	N/A	Charges for Service (\$148K); Other Financing Sources (-\$148K)	0.0	BW #4	Correcting source of revenue line item from Transfer Line Item to Charges for Service
2	10	(\$41,000)	Services & Supplies	Other Financing Sources	0.0	BW #5	Reducing Cannabis appropriation for contract with treatment providers for peri-natal education.
District Attorney							
3	10	(\$119,500)	Salaries & Benefits	Intracounty Expenditures Transfer (-\$310K); Intergovernmental Revenue-State (\$190K)	0.0	DA #4	This adjustment will reduce the funding allocation for the Cannabis program (\$310,100) replaced by additional grant funding (\$190,600) and increased salary savings (\$119,500).
Fire							
4		\$230,000	Services & Supplies (\$210K); Capital Assets (\$20K)	Changes to Restricted	0.0	Fire #6	This adjustment rebudgets equipment purchases that could not be completed in FY 2024-25.
First 5							
5		\$0		(-\$292K) Intergovernmental Revenue-State; (\$292K) decrease to restricted	0.0	First 5 #1	Reduces Intergovernmental State Revenue and increases draws on Restricted Fund Balance to reflect reduced Prop 10 Revenue Projections.
General County Programs							
6	25	\$925,600	Intrafund Expenditure Transfers (+)	Changes to Committed	0.0	GCP #1	This adjustment establishes appropriations for a \$925,600 transfer to Sheriff for in-car video replacements funded by a draw from General County Programs General Fund Committed In-Car Video Replacement fund balance.
7	16	\$21,000	Intrafund Expenditure Transfers (+)	Changes to Committed	0.0	GCP #4	This adjustment establishes appropriations of \$21,000 for a transfer to ITD from the General County Programs General Fund Tech Replacement & Investment Committed fund balance to add additional funding for the Hearing Rooms' audio-video maintenance contract.
8	13	\$1,202,100	Changes to Committed	Other Financing Sources	0.0	GCP #5	This adjustment reimburses the General County Programs General Fund Committed Advanced Construction fund balance \$1,202,100 for funds loaned to the General Services Department Utilities Fund for the Foster Road Lighting project.
9	14	\$393,500	Other Financing Uses	Changes to Committed	0.0	GCP #6	This adjustment establishes appropriations of \$393,500 for an operating transfer from the General County Programs General Fund Committed Advanced Construction Reserve fund balance to the GS Vehicle Maintenance fund for a cash match for a CEC EV Infrastructure Grant.
2, 3, 19, 10, 27, 30		(\$967,100)	Intrafund Expenditure Transfers (+), Other Financing Uses	Changes to Committed	0.0	GCP #7	This adjustment reduces ongoing cannabis tax revenue fund balance draws from General County Programs and the corresponding transfers to County Cannabis Program departments.

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11	17	\$108,700	Other Financing Uses	Changes to Committed	0.0	GCP #8	This adjustment establishes appropriations for a draw from the Technology Replacement & Investment fund balance and a corresponding transfer to ITD for a consultant to perform Accela upgrades.
12	15	\$242,300	Services & Supplies	Intrafund Expenditures Transfer (-)	0.0	GCP #9	This adjustment reallocates GFC from the Sheriff's Office due to reductions in cannabis licensing program costs, to General County Programs for an increase in appropriations in services and supplies.
General Services							
13	8	\$1,202,100	Other Financing Uses	Other Financing Sources	0.0	GS #5	This adjustment reimburses the General Fund \$1,202,100 advanced to the Utilities Fund for the Foster Road Lighting project until On Bill Financing (OBF) loan proceeds of \$970,300 & Energy Efficiency Block Grant (EECBG) funds of \$231,800 are received.
14	9	\$393,500	Capital Assets	Other Financing Sources	0.0	GS #6	This adjustment transfers \$393,500 from the General Fund to cover the first year, FY 2025-26, Cash Match requirement for the CEC EV Infrastructure Grant. The remaining Cash Match from the General Fund will continue into FY 2027-28.
General Revenues							
12, 28, 15	29	\$242,300	Intrafund Expenditure Transfers (+)	Intrafund Expenditure Transfers (+)	0.0	GR #2	This adjustment reduces the GFC allocation to Sheriff for cannabis licensing and re-allocates this amount to General County Programs for an increase to services and supplies.
Information Technology							
16	7	\$21,000	Services & Supplies	Other Financing Sources	0.0	IT #6	This adjustment establishes appropriations of \$21,000 in ITD transferred from the General County Programs General Fund Tech Replacement & Investment Committed fund balance to add additional funding for the Hearing Rooms' audio-video maintenance contract.
17	11	\$108,700	Services & Supplies	Other Financing Source	0.0	IT #7	This adjustment is due to the need for a 6-month consultant to support the County's Accela software advancement, funded by the Technology Replacement & Investment fund.
Planning & Development							
18		(\$430,000)	Salaries & Benefits	Licensing, Permits, and Franchises	-3.0	PD #8	This adjustment reduces revenue projection due to delays in fee study finalization and approval.
19	10	(\$36,000)	Services & Supplies	Other Financing Sources	0.0	PD #9	This adjustment reduces appropriations for cannabis permit appeal costs from \$370K to \$334K and shifts the funding source from ongoing to one-time.
Public Health							
20		(\$97,300)	Salaries & Benefits	Intergovernmental Revenue-Federal	0.0	PH #6	This adjustment reduces revenues and expenditures for an extra help position related to COVID Immunization funding after federal reductions.

Attachment A-1

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21		(\$1,584,200)	Salaries & Benefits (-\$523K); Services & Supplies (-\$710K); Capital Assets (-\$350K)	Intergovernmental Revenue-Federal	0.0	PH #7	This adjustment reduces revenues and expenditures related to Epidemiology and Laboratory Capacity (ELC) COVID funding, reducing the recommended budget for Extra Help positions, services and supplies, and equipment.
Public Works							
22		\$96,700	Services & Supplies	Intergovernmental Revenue-Federal	0.0	PW #1	This adjustment establishes appropriations in the South Coast Flood Zone budget for the Carpinteria Creek Habitat Restoration Project funded through a National Fish and Wildlife Foundation grant for community-based hazard mitigation and habitat restoration.
23		\$641,000	Services & Supplies	Decrease to Restricted	0.0	PW #3	This adjustment increases appropriations in the Roads Maintenance budget for the FY 2024-25 Pavement Preservation and Maintenance Project funded with prior year Senate Bill 1 (SB 1) dollars.
24		\$500,000	Services & Supplies	Decrease to Restricted	0.0	PW #4	This adjustment increases appropriations in the Flood Control budget for legal services related to ongoing litigation.
Sheriff							
25	6	\$925,600	Capital Assets	Intrafund Expenditure Transfers	0.0	Sheriff #1	This adjustment establishes appropriations in the Sheriff's budget for in-car video equipment replacement funded by the release of General County Programs fund balance set aside for this purpose.
26		\$0	Salaries & Benefits		-0.5	Sheriff #9	This adjustment reallocates salary and benefit appropriations in the Sheriff's budget for dispatch staffing, increasing the total number of Dispatchers by 1 FTE (to 16 FTE total) and reducing the total number of Call Takers by 1.5 FTE (to 8.5 FTE total).
27	10	(\$473,900)	Salaries & Benefits (\$443K) and Services & Supplies (\$10K)	Intrafund Expenditure Transfers	-1.0	Sheriff #10	This adjustment reduces the Sheriff's cannabis enforcement budget by 1.0 FTE, removes overtime, and reduces services and supplies.
28	15	(\$299,000)	Salaries & Benefits (\$279K) and Other Charges (\$20K)	Intrafund Expenditure Transfers	-1.0	Sheriff #11	This adjustment reduces Sheriff's cannabis licensing budget by 1.0 FTE and removes associated communications and insurance costs.
29	15	\$56,700	Salaries & Benefits (\$22K) and Other Charges (\$34K)	Intrafund Expenditure Transfers	0.0	Sheriff #12	This adjustment shifts Worker's Compensation and Internal Service charges from Cannabis Licensing to the patrol division.
Treasurer-Tax Collector							
30	10	(\$108,000)	Services & Supplies	Intrafund Expenditure Transfers	0.0	TTC #1	This adjustment reduces appropriations and associated cannabis tax revenue funding for a cannabis tax auditing contract and access to national/state cannabis pricing data points.
Total		\$3,154,800			-5.5		