

Attachment B:
Budget Revision Requests-
Board of Supervisor 4/5
Approval Required

Budget Revision Requests
07/12/2022

Revision No.: 0008101
Departments: Sheriff
Title: Release funds held in State Cops - City Allocation fund balance
Budget Action: Decrease budgeted revenues of \$88,282 in Sheriff General Fund in Charges for Services offset by release of Restricted Sheriff Categorical Grants fund balance.

Revision No.: 0008189
Departments: Auditor-Controller
Title: Increase Committed Fund Balance for Auditor Systems Maintenance
Budget Action: Increase appropriations of \$157,000 in Auditor-Controller General Fund to increase Committed Auditor Systems Maint/Develop fund balance funded by unanticipated revenues from Property Tax Administrative fees.

Revision No.: 0008202
Departments: First 5, Children & Families
Title: Increase Revenue and Restricted Fund Balance for receipt of unanticipated state disbursements
Budget Action: Increase appropriations of \$657,000.00 in First 5 Department First 5 Children and Family Commission Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from state disbursements (\$361,000) and interest income (\$12,000) and decrease in appropriations for Service and Supplies (\$284,000).

Revision No.: 0008222
Departments: Public Works
Title: PW: SB1 Carryover Roads - Capital Maintenance Projects
Budget Action: Increase appropriations of \$6,800,000 in the Public Works, Roads Capital Maintenance Fund to increase Restricted Purpose of Fund fund balance funded by a decrease in appropriations for Services and Supplies.

Revision No.: 0008251
Departments: Public Works
Title: PW: Increase Fund 0017 Residual FB for HBP Projects
Budget Action: Increase Appropriations of \$5,537,900 in Public Works Roads - Capital Infrastructure Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Intergovernmental Revenue-Federal from the Highway Bridge Program.

Revision No.: 0008253
Departments: Public Works
Title: PW: Increase Appropriations for Fund 0018 - Roads Measure A
Budget Action: Increase appropriations of \$2,500,000 in Public Works Roads Measure A Fund to increase Restricted Measure A South Alternative fund balance funded by a decrease in appropriations for Changes to Restricted. Increase appropriations of \$1,500,000 in Public Works Roads Measure A Fund to increase Restricted Measure A North Alternative fund balance funded by a decrease in appropriations for Changes to Restricted.

Revision No.: 0008254
Departments: Sheriff
Title: Transfer Civil fund balance from Line Item Account 9791 to 9752

Budget Revision Requests 07/12/2022

Budget Action: Transfer fund balance of \$1,427,800 in Sheriff's Office General Fund from Restricted Sheriff Categorical Grants fund balance to Restricted Civil Funds GC 26731 & 26746 fund balance.

Revision No.: 0008258
Departments: Community Services
Title: CSD:Parks FY 21/22 Residual Fund Balance
Budget Action: Establish appropriations of \$1,425,000 in the Community Services Department, Parks Division, Parks Dept Capital Projects Fund to increase Committed Parks Projects 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.

Revision No.: 0008259
Departments: Community Services
Title: CSD:Parks FY 21/22 Residual Fund Balance
Budget Action: Establish appropriations of \$50,000 in Community Services Department Providence Landing 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.

Revision No.: 0008260
Departments: Clerk-Recorder-Assessor
Title: Increase Clerk-Recorder Restricted Fund Balances
Budget Action: Increase appropriations of \$495,000 in CRA Clerk-Recorder fund to increase Restricted Recorder Operations fund balance (\$150,000), Restricted Recorder Modernization fund balance (\$200,000), Restricted Vital Records fund balance (\$85,000), Restricted Recorder Micrographics fund balance (\$30,000), and Restricted Recorder ERDS fund balance (\$30,000) funded by unanticipated revenue (\$240,000) and a decrease in appropriations for S&B (\$205,000), S&S (\$20,000), and Capital Assets (\$30,000).

Revision No.: 0008263
Departments: Community Services
Title: CSD - CFD/RDA/HOME: FY 21/22 Residual Fund Balance
Budget Action: Establish appropriations of \$130,000 in the CSD Orcutt CFD Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$50,000 in the CSD Low/Mod Inc Housing Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$350,000 in the CSD HOME Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0008268
Departments: Sheriff
Title: Move CalMMET, SAFE and GVRP Grant balance to Residual Fund Balance
Budget Action: Establish appropriations of \$282,000 in Sheriff's General Fund to increase Restricted Local Realignment 2011 fund balance (\$114K) and Restricted Sheriff Categorical Grants fund balance (\$168K) funded by a decrease in appropriations for Salaries and Employee Benefits.

Revision No.: 0008272
Departments: Agricultural Commissioner/W&M
Title: Increase & Transfer Appropriations for payment of other charges

Budget Revision Requests
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Budget Action: Increase appropriations of \$5,000 in Agricultural Commissioner Weights and Measures General Fund for Other Charges funded by unanticipated revenue of state aid.

Revision No.: 0008273
Departments: Public Health
Title: Public Health: FY 21-22 Residual Fund Balance
Budget Action: Establish appropriations of \$2,000,000 in the Public Health Department Health Care 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.

Revision No.: 0008284
Departments: General County Programs, General Revenues
Title: Unanticipated EV Charging Station Revenues
Budget Action: Increase appropriations of \$15,684 in General Revenues General Fund for Intrafund Expenditure Transfers Out funded by unanticipated EV Charging Station Revenues. Increase appropriations of \$15,684 in General County Programs General Fund to increase Committed Accumulated Capital Outlay fund balance funded by Intrafund Expenditure Transfers In from General Revenues.

Revision No.: 0008285
Departments: General County Programs, Public Health
Title: Public Health - Environmental Health Increase in Tobacco Settlement Funding
Budget Action: Increase appropriations of \$21,500 in General County Programs Tobacco Settlement Fund for Other Financing Uses funded by unanticipated Tobacco Settlement revenue. Decrease budgeted revenues of \$21,500 in the Public Health Department Environmental Health Services Fund in Licenses, Permits, and Franchises offset by an operating transfer from the Tobacco Settlement Fund.

Revision No.: 0008286
Departments: Sheriff
Title: Recognize State Asset Forfeiture funds and place in Fund Balance
Budget Action: Increase appropriations of \$307 in Sheriff General Fund to increase Restricted Sheriff Asset Forfeiture - State fund balance funded by Forfeitures and Penalties

Revision No.: 0008287
Departments: Public Health
Title: Public Health-Environmental Health Services: FY 21/22 Restricted Fund Balance
Budget Action: Establish appropriations of \$200,000 in the Public Health Environmental Health Services 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.

Revision No.: 0008289
Departments: Behavioral Wellness, Public Defender
Title: Public Defender Prop 47 Grant Operating Transfer

Budget Revision Requests 07/12/2022

Budget Action: Increase appropriations of \$311,000 in Behavioral Wellness Alcohol and Drug Programs Fund for Other Charges (\$276K) and Other Financing Uses (\$35K) funded by release of Restricted Local Realignment 2011 fund balance (\$276K) and unanticipated revenue from the Prop 47 Grant (\$35K). Increase appropriations of \$35,000 in Public Defender General Fund for Services and Supplies funded by an operating transfer from the Alcohol and Drug Programs Fund.

Revision No.: 0008290
Departments: Child Support Services
Title: Child Support Services FY21/22 Residual Fund Balance
Budget Action: Establish appropriations of \$50,000 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. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0008291
Departments: Public Works
Title: Public Works Water Resources: FY 21/22 Residual Fund Balance
Budget Action: Establish appropriations of \$2,350,000 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.

Revision No.: 0008292
Departments: Public Works
Title: PW: Preliminary Road Project Funding and Project Closeouts
Budget Action: Increase appropriations of \$4.9M in PW Roads-Operations Fund for Other Financing Uses funded by release of Restricted Purpose of Fund balance. Incr approp of \$5.2M in PW Roads-Maintenance Fund for Services and Supplies funded by an operating transfer from the Roads-Operations Fund (\$3.2M) and release of Restricted Purpose of Fund balance (\$2M). Incr approp of \$1.7M in PW Roads-Capital Infrastructure Fund for Services and Supplies funded by an operating transfer from the Roads-Operations Fund.

Revision No.: 0008293
Departments: Public Works
Title: PW: Fund 0019 Alt Trans Carryover
Budget Action: Increase appropriations of \$150,000 in Public Works Roads Alternative Transportation Fund to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Services and Supplies.

Revision No.: 0008294
Departments: County Executive Office
Title: Year-End Close - Unanticipated Revenue
Budget Action: Increase Appropriations of \$190,000 in County Executive Office Workers' Comp Self Insurance fund for Services and Supplies funded by unanticipated revenue from Insurance Proceeds and Recovery.

Revision No.: 0008295
Departments: Public Works
Title: PW: FY 21/22 CSA 41 Residual Fund Balance
Budget Action: Establish appropriations of \$15,000 in the Public Works CSA 31 Isla Vista 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.

Budget Revision Requests
07/12/2022

Revision No.: 0008296
Departments: Sheriff
Title: Civil Funds NFI
Budget Action: Transfer fund balance of \$18,000 in Sheriff General Fund from Restricted Sheriff Categorical Grants fund balance to Restricted Civil Funds GC 26731 & 26746 fund balance. Decrease budgeted revenues of \$17,500 in Sheriff General Fund in Miscellaneous Revenue offset by release of Restricted Civil Funds GC 26731 & 26746 fund balance.

Revision No.: 0008304
Departments: Agricultural Commissioner/W&M
Title: Agricultural Commissioner Weights and Measures Department FY 21/22 Residual Fund Balance
Budget Action: Establish appropriations of \$25,000 in the Agricultural Commissioner Weights and Measures Department to increase Residual Fund Balance funded by a decrease to Restricted Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0008306
Departments: Sheriff
Title: Fund 0075
Budget Action: Increase appropriations of \$240,000 in Sheriff's Office Inmate Welfare Fund for Services and Supplies funded by release of Restricted Purpose of Fund fund balance.

Revision No.: 0008308
Departments: Community Services
Title: CSD:Parks FY 21/22 Residual Fund Balance
Budget Action: Establish appropriations of \$50,000 in the Community Services Department, Parks Division, Parks Dept Capital Projects Fund to increase Committed Parks Projects 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.

Revision No.: 0008310
Departments: County Executive Office
Title: Year-End Close - Unanticipated Revenue
Budget Action: Increase Appropriations of \$300,000 in County Executive Office Workers' Comp Self Insurance fund for Services and Supplies funded by unanticipated revenue from Safety Member Reimbursement.

Revision No.: 0008316
Departments: Social Services
Title: Increase Restricted Fund Balance
Budget Action: Establish appropriations of \$100,000 in the Department of Social Services SB IHSS Public Authority 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.

Budget Revision Requests

Document Number: BJE - 0008101 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release funds held in State Cops - City Allocation fund balance

Budget Action: Decrease budgeted revenues of \$88,282 in Sheriff General Fund in Charges for Services offset by release of Restricted Sheriff Categorical Grants fund balance.

Justification: Release funds held in State Cops - City Allocation fund balance to Carpinteria City. Growth funds previously received by County and held for future use that belong to the city. At city request used to offset law enforcement contractual payments for FY 21/22.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|-------------------|----------------|----------------------------|----------------------|-------------------|
| 0001 - General | 032 - Sheriff | | 30 - Charges for Services | (88,282.00) | 0.00 |
| 0001 - General | 032 - Sheriff | | 92 - Changes to Restricted | 88,282.00 | 0.00 |
| Fund: 0001 - General, Department: 032 - Sheriff 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> |
|--------------------|-------------------------|-------------------------------------|----------------------|--------------|
| Maria Mallow | Fund/Department | 032-Sheriff Funds | 6/28/2022 4:21:23 PM | Y |
| Nicole Parmelee | CEO Analyst | All Depts-All Funds | 6/28/2022 4:26:58 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/29/2022 9:21:58 AM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 7:33:01 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:52:36 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 1:14:36 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008189 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Committed Fund Balance for Auditor Systems Maintenance

Budget Action: Increase appropriations of \$157,000 in Auditor-Controller General Fund to increase Committed Auditor Systems Maint/Develop fund balance funded by unanticipated revenues from Property Tax Administrative fees.

Justification: This budget revision is necessary in order to commit unanticipated Property Tax Administrative fee revenues to Committed Auditor Systems Maintenance and Development fund balance for the purpose of setting-aside funding for anticipated future property tax system needs.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|---|--------------------------|----------------|---------------------------|----------------------|-------------------|
| 0001 - General | 061 - Auditor-Controller | | 30 - Charges for Services | 157,000.00 | 0.00 |
| 0001 - General | 061 - Auditor-Controller | | 93 - Changes to Committed | 0.00 | 157,000.00 |
| Fund: 0001 - General, Department: 061 - Auditor-Controller Total: | | | | <u>157,000.00</u> | <u>157,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|----------------------|--------------|
| Lamont Grissom | | 061-Auditor-Controller | 6/29/2022 3:45:04 PM | Y |
| Steven Yee | CEO Analyst | All Depts-All Funds | 6/29/2022 3:55:27 PM | Y |
| Kyle Slattery | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 2:28:43 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/30/2022 2:40:32 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 3:09:53 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 3:34:36 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 3:39:14 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008202 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Revenue and Restricted Fund Balance for receipt of unanticipated state disbursements

Budget Action: Increase appropriations of \$657,000.00 in First 5 Department First 5 Children and Family Commission Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from state disbursements (\$361,000) and interest income (\$12,000) and decrease in appropriations for Service and Supplies (\$284,000).

Justification: The fund balance is higher due to higher than expected State revenues and interest income and unanticipated savings in Services and Supplies.

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 | | 20 - Use of Money and Property | 12,000.00 | 0.00 |
| 0010 - First 5 Child & Families Comm | 994 - First 5, Children & Families | | 25 - Intergovernmental Revenue-State | 361,000.00 | 0.00 |
| 0010 - First 5 Child & Families Comm | 994 - First 5, Children & Families | | 55 - Services and Supplies | 0.00 | (284,000.00) |
| 0010 - First 5 Child & Families Comm | 994 - First 5, Children & Families | | 92 - Changes to Restricted | 0.00 | 657,000.00 |
| Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total: | | | | <u>373,000.00</u> | <u>373,000.00</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 | 6/28/2022 3:52:10 PM | Y |
| Donna Robertson | Fund/Department | 994-First 5, Children & Families Funds | 6/29/2022 9:44:23 AM | Y |
| Reese Ellestad | CEO Analyst | All Depts-All Funds | 6/29/2022 5:04:32 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/30/2022 8:46:21 AM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 8:49:01 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:22:14 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 1:15:42 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008222 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: SB1 Carryover Roads - Capital Maintenance Projects

Budget Action: Increase appropriations of \$6,800,000 in the Public Works, Roads Capital Maintenance Fund to increase Restricted Purpose of Fund fund balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision is necessary to carryover residual project funds that will be spent in the next fiscal year. These projects have already been approved by the County Board of Supervisors through the County RdMAP process. A majority of these projects have been designed, advertised, and will be spent in the next fiscal year as construction season continues through October 2022. .

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 | (6,800,000.00) |
| 0016 - Roads-Capital Maintenance | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 6,800,000.00 |
| Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works 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> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Natalie Ruh | | 054-Public Works | 6/27/2022 5:18:24 PM | Y |
| Julie Hagen | Fund/Department | 054-Public Works Funds | 6/27/2022 6:19:06 PM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/28/2022 7:14:07 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 11:54:02 AM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 12:35:48 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:49:43 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 1:15:57 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008251 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Fund 0017 Residual FB for HBP Projects

Budget Action: Increase Appropriations of \$5,537,900 in Public Works Roads - Capital Infrastructure Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Intergovernmental Revenue-Federal from the Highway Bridge Program.

Justification: The purpose of this budget revision is to increase appropriations for Purpose of Fund fund balance in Public Works Fund 0017 Roads - Capital Infrastructure to cover construction expenditures in FY 22/23 until additional revenues from the Highway Bridge Program are obligated, which will occur at the earliest in February of 2023.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|--------------------|----------------|--|----------------------|---------------------|
| 0017 - Roads-Capital Infrastructure | 054 - Public Works | | 26 - Intergovernmental Revenue-Federal | 5,537,900.00 | 0.00 |
| 0017 - Roads-Capital Infrastructure | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 5,537,900.00 |
| Fund: 0017 - Roads-Capital Infrastructure, Department: 054 - Public Works Total: | | | | <u>5,537,900.00</u> | <u>5,537,900.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Natalie Ruh | | 054-Public Works | 6/27/2022 4:18:40 PM | Y |
| Julie Hagen | Fund/Department | 054-Public Works Funds | 6/27/2022 4:48:31 PM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/28/2022 11:23:13 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 11:59:42 AM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 12:36:28 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:56:39 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 1:13:48 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008253 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Increase Appropriations for Fund 0018 - Roads Measure A

Budget Action: Increase appropriations of \$2,500,000 in Public Works Roads Measure A Fund to increase Restricted Measure A South Alternative fund balance funded by a decrease in appropriations for Changes to Restricted. Increase appropriations of \$1,500,000 in Public Works Roads Measure A Fund to increase Restricted Measure A North Alternative fund balance funded by a decrease in appropriations for Changes to Restricted.

Justification: The purpose of this Budget Revision Request is to increase the Restricted Measure A South fund balance to adjust the allocation for the First and Second Districts Measure A revenues by the district allocations.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|---|--------------------|----------------|----------------------------|----------------------|---------------------|
| 0018 - Roads-Measure A | 054 - Public Works | | 92 - Changes to Restricted | 4,000,000.00 | 0.00 |
| 0018 - Roads-Measure A | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 4,000,000.00 |
| Fund: 0018 - Roads-Measure A, Department: 054 - Public Works Total: | | | | <u>4,000,000.00</u> | <u>4,000,000.00</u> |

Signatures

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|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Natalie Ruh | | 054-Public Works | 6/30/2022 11:38:44 AM | Y |
| Julie Hagen | Fund/Department | 054-Public Works Funds | 6/30/2022 11:38:55 AM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/30/2022 11:42:41 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/30/2022 12:58:25 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 1:14:13 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 3:11:26 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 3:36:02 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008254 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Transfer Civil fund balance from Line Item Account 9791 to 9752

Budget Action: Transfer fund balance of \$1,427,800 in Sheriff's Office General Fund from Restricted Sheriff Categorical Grants fund balance to Restricted Civil Funds GC 26731 & 26746 fund balance.

Justification: Move Civil Funds included in line item account 9791 to the new Civil Funds line item account 9752. This allows the linked sub-funds 1516 and 1518 to be associated with a unique fund balance line item account.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|-------------------|----------------|----------------------------|----------------------|---------------------|
| 0001 - General | 032 - Sheriff | | 92 - Changes to Restricted | 1,427,800.00 | 0.00 |
| 0001 - General | 032 - Sheriff | | 92 - Changes to Restricted | 0.00 | 1,427,800.00 |
| Fund: 0001 - General, Department: 032 - Sheriff Total: | | | | <u>1,427,800.00</u> | <u>1,427,800.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| William Coulson | Fund/Department | 032-Sheriff Funds | 6/24/2022 5:56:19 PM | Y |
| Maria Mallow | Fund/Department | 032-Sheriff Funds | 6/24/2022 6:03:00 PM | Y |
| Nicole Parmelee | CEO Analyst | All Depts-All Funds | 6/28/2022 10:42:10 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 1:12:12 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 1:40:43 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 3:13:24 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/29/2022 3:30:01 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008258 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$1,425,000 in the Community Services Department, Parks Division, Parks Dept Capital Projects Fund to increase Committed Parks Projects 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 | 057 - Community Services | | 90 - Changes to Residual Fund Balance | 1,425,000.00 | 0.00 |
| 0031 - Parks Dept Capital Projects | 057 - Community Services | | 93 - Changes to Committed | 0.00 | 1,425,000.00 |
| Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total: | | | | <u>1,425,000.00</u> | <u>1,425,000.00</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 | 6/21/2022 1:23:00 PM | Y |
| Ryder Bailey | Fund/Department | 057-Parks Funds | 6/27/2022 12:11:01 PM | Y |
| Dana Grossi | CEO Analyst | All Depts-All Funds | 6/28/2022 2:42:23 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 3:10:55 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 4:03:23 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/28/2022 4:04:09 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:06:07 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008259 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$50,000 in Community Services Department Providence Landing 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 appropriation to commit any residual fund balance resulting from operations at fiscal year-end. The residual fund balance was due to irregular maintenance work, outside of their normal operating budget, completed the Providence Landing Homeowners Association in FY21/22, who have an agreement to maintain the Providence Landing park on behalf of the County.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|--------------------------|----------------|---------------------------------------|----------------------|-------------------|
| 2271 - Providence Landing CFD | 057 - Community Services | | 90 - Changes to Residual Fund Balance | 50,000.00 | 0.00 |
| 2271 - Providence Landing CFD | 057 - Community Services | | 92 - Changes to Restricted | 0.00 | 50,000.00 |
| Fund: 2271 - Providence Landing CFD, Department: 057 - Community Services 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> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Sherman Hansen II | Fund/Department | 057-Parks Funds | 6/17/2022 8:54:02 AM | Y |
| Ryder Bailey | Fund/Department | 057-Parks Funds | 6/21/2022 5:07:25 PM | Y |
| Dana Grossi | CEO Analyst | All Depts-All Funds | 6/28/2022 8:36:50 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 12:28:37 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 12:36:55 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 3:15:00 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/29/2022 3:30:16 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008260 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Clerk-Recorder Restricted Fund Balances

Budget Action: Increase appropriations of \$495,000 in CRA Clerk-Recorder fund to increase Restricted Recorder Operations fund balance (\$150,000), Restricted Recorder Modernization fund balance (\$200,000), Restricted Vital Records fund balance (\$85,000), Restricted Recorder Micrographics fund balance (\$30,000), and Restricted Recorder ERDS fund balance (\$30,000) funded by unanticipated revenue (\$240,000) and a decrease in appropriations for S&B (\$205,000), S&S (\$20,000), and Capital Assets (\$30,000).

Justification: This budget revision is necessary to allow the Clerk-Recorder to restrict fund balance generated by Recorder operations. All Clerk-Recorder funds are restricted per various sections of the California Government Code, and require funds to be restricted for future use to fund program service costs.

Financial Summary

| Fund | Department | Project | Object Level | Source Amount | Use Amount |
|---|-------------------------------|---------|---------------------------------------|---------------|--------------|
| 0050 - Clerk-Recorder | 062 - Clerk-Recorder-Assessor | | 10 - Licenses, Permits and Franchises | 50,000.00 | 0.00 |
| 0050 - Clerk-Recorder | 062 - Clerk-Recorder-Assessor | | 30 - Charges for Services | 190,000.00 | 0.00 |
| 0050 - Clerk-Recorder | 062 - Clerk-Recorder-Assessor | | 50 - Salaries and Employee Benefits | 0.00 | (205,000.00) |
| 0050 - Clerk-Recorder | 062 - Clerk-Recorder-Assessor | | 55 - Services and Supplies | 0.00 | (20,000.00) |
| 0050 - Clerk-Recorder | 062 - Clerk-Recorder-Assessor | | 65 - Capital Assets | 0.00 | (30,000.00) |
| 0050 - Clerk-Recorder | 062 - Clerk-Recorder-Assessor | | 92 - Changes to Restricted | 0.00 | 495,000.00 |
| Fund: 0050 - Clerk-Recorder, Department: 062 - Clerk-Recorder-Assessor Total: | | | | 240,000.00 | 240,000.00 |

Signatures

| Signed By | Approval Level | Department/Agency-Fund Group | Signed On | Valid |
|--------------------|-------------------------|-----------------------------------|-----------------------|-------|
| Steven Yee | CEO Analyst | All Depts-All Funds | 6/29/2022 3:30:06 PM | Y |
| Dylan Tekautz | Fund/Department | 062-Clerk-Recorder-Assessor Funds | 6/29/2022 3:33:14 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/29/2022 4:46:14 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 7:34:13 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 8:41:39 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 12:01:16 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008263 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD - CFD/RDA/HOME: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$130,000 in the CSD Orcutt CFD Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$50,000 in the CSD Low/Mod Inc Housing Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$350,000 in the CSD HOME Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Justification: Residual Fund Balance is a balanced 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 primarily due to unanticipated program income receipts from housing loans.

Financial Summary

| Fund | Department | Project | Object Level | Source Amount | Use Amount |
|--|--------------------------|---------|---------------------------------------|---------------|------------|
| 0066 - HOME Program | 057 - Community Services | | 90 - Changes to Residual Fund Balance | 350,000.00 | 0.00 |
| 0066 - HOME Program | 057 - Community Services | | 92 - Changes to Restricted | 0.00 | 350,000.00 |
| Fund: 0066 - HOME Program, Department: 057 - Community Services Total: | | | | 350,000.00 | 350,000.00 |
| 2270 - Orcutt CFD | 057 - Community Services | | 90 - Changes to Residual Fund Balance | 130,000.00 | 0.00 |
| 2270 - Orcutt CFD | 057 - Community Services | | 92 - Changes to Restricted | 0.00 | 130,000.00 |
| Fund: 2270 - Orcutt CFD, Department: 057 - Community Services Total: | | | | 130,000.00 | 130,000.00 |
| 3122 - Low/Mod Inc Housing Asset Fund | 057 - Community Services | | 90 - Changes to Residual Fund Balance | 50,000.00 | 0.00 |
| 3122 - Low/Mod Inc Housing Asset Fund | 057 - Community Services | | 92 - Changes to Restricted | 0.00 | 50,000.00 |
| Fund: 3122 - Low/Mod Inc Housing Asset Fund, Department: 057 - Community Services Total: | | | | 50,000.00 | 50,000.00 |

Signatures

| Signed By | Approval Level | Department/Agency-Fund Group | Signed On | Valid |
|--------------------|-------------------------|---|-----------------------|-------|
| Steven Fung | Fund/Department | 057-Housing/Community Development Funds | 6/29/2022 12:49:55 PM | Y |
| Ryder Bailey | Fund/Department | 057-Parks Funds | 6/29/2022 2:25:28 PM | Y |
| Dana Grossi | CEO Analyst | All Depts-All Funds | 6/30/2022 8:32:02 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/30/2022 9:07:22 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 12:01:29 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 3:12:10 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 3:37:32 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008268 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Move CalMMET, SAFE and GVRP Grant balance to Residual Fund Balance

Budget Action: Establish appropriations of \$282,000 in Sheriff's General Fund to increase Restricted Local Realignment 2011 fund balance (\$114K) and Restricted Sheriff Categorical Grants fund balance (\$168K) funded by a decrease in appropriations for Salaries and Employee Benefits.

Justification: Move cumulative unspent balance of CalMMET, SAFE and Gun Violence Reduction Program Grant to Fund Balance

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|-------------------|----------------|-------------------------------------|----------------------|-------------------|
| 0001 - General | 032 - Sheriff | | 50 - Salaries and Employee Benefits | 0.00 | (282,000.00) |
| 0001 - General | 032 - Sheriff | | 92 - Changes to Restricted | 0.00 | 282,000.00 |
| Fund: 0001 - General, Department: 032 - Sheriff 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> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Maria Mallow | Fund/Department | 032-Sheriff Funds | 6/22/2022 6:18:22 PM | Y |
| Nicole Parmelee | CEO Analyst | All Depts-All Funds | 6/23/2022 10:49:27 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/23/2022 11:27:17 AM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/23/2022 11:56:42 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/24/2022 1:15:55 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/27/2022 10:53:08 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008272 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase & Transfer Appropriations for payment of other charges

Budget Action: Increase appropriations of \$5,000 in Agricultural Commissioner Weights and Measures General Fund for Other Charges funded by unanticipated revenue of state aid.

Justification: This budget revision allocates \$5,000 of state aid due to unanticipated revenue not included in the adopted budget. This allocates \$5,000 to fund communication services. Approval of this request will enable the Agricultural Commissioner Weights and Measures department to conduct services.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|--------------------|----------------|--------------------------------------|----------------------|-------------------|
| 0001 - General | 051 - Agricultural | | 25 - Intergovernmental Revenue-State | 5,000.00 | 0.00 |
| 0001 - General | 051 - Agricultural | | 60 - Other Charges | 0.00 | 5,000.00 |
| Fund: 0001 - General, Department: 051 - Agricultural Commissioner/W&M Total: | | | | <u>5,000.00</u> | <u>5,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|--|-----------------------|--------------|
| Kendra Stites | Fund/Department | 051-Ag Comm Funds | 6/28/2022 1:49:45 PM | Y |
| Traci Lewis | Fund/Department | 051-Agriculture & Cooperative Exte Funds | 6/28/2022 1:51:18 PM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/28/2022 1:52:45 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 2:16:43 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 4:12:48 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 4:05:38 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 11:56:21 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008273 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Health: FY 21-22 Residual Fund Balance

Budget Action: Establish appropriations of \$2,000,000 in the Public Health Department Health Care 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 balanced 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.

This budget revision involves excess program patient service revenues that are externally restricted from our Health Resources and Services Administration (HRSA) funded Federally Qualified Health Centers program, due to unanticipated grant funds from the federal stimulus acts.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|---------------------|----------------|---------------------------------------|----------------------|---------------------|
| 0042 - Health Care | 041 - Public Health | | 90 - Changes to Residual Fund Balance | 2,000,000.00 | 0.00 |
| 0042 - Health Care | 041 - Public Health | | 92 - Changes to Restricted | 0.00 | 2,000,000.00 |
| Fund: 0042 - Health Care, Department: 041 - Public Health Total: | | | | <u>2,000,000.00</u> | <u>2,000,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Suzanne Jacobson | Fund/Department | 041-Public Health Funds | 6/24/2022 10:32:15 AM | Y |
| Dana Grossi | CEO Analyst | All Depts-All Funds | 6/24/2022 3:13:56 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 1:06:32 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 1:42:28 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 3:42:41 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 11:56:36 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008284 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Unanticipated EV Charging Station Revenues

Budget Action: Increase appropriations of \$15,684 in General Revenues General Fund for Intrafund Expenditure Transfers Out funded by unanticipated EV Charging Station Revenues. Increase appropriations of \$15,684 in General County Programs General Fund to increase Committed Accumulated Capital Outlay fund balance funded by Intrafund Expenditure Transfers In from General Revenues.

Justification: See instructions.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|-------------------------------|----------------|--|----------------------|-------------------|
| 0001 - General | 990 - General County Programs | | 80 - Intrafund Expenditure Transfers (-) | 0.00 | (15,684.00) |
| 0001 - General | 990 - General County Programs | | 93 - Changes to Committed | 0.00 | 15,684.00 |
| Fund: 0001 - General, Department: 990 - General County Programs Total: | | | | 0.00 | 0.00 |
| 0001 - General | 991 - General Revenues | | 30 - Charges for Services | 15,684.00 | 0.00 |
| 0001 - General | 991 - General Revenues | | 85 - Intrafund Expenditure Transfers (+) | 0.00 | 15,684.00 |
| Fund: 0001 - General, Department: 991 - General Revenues Total: | | | | 15,684.00 | 15,684.00 |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|---------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Melissa Wiseman | | 063-General Services | 6/29/2022 12:37:15 PM | Y |
| Toni Bailey | | 063-General Services | 6/29/2022 1:01:38 PM | Y |
| Lynne Dible | | 063-General Services | 6/29/2022 1:19:14 PM | Y |
| Wesley Welch | CEO Analyst | All Depts-All Funds | 6/29/2022 4:51:29 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/30/2022 9:35:21 AM | Y |
| Jacqueline Salvador | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 9:54:07 AM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 9:59:43 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 12:00:05 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008285 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Health - Environmental Health Increase in Tobacco Settlement Funding

Budget Action: Increase appropriations of \$21,500 in General County Programs Tobacco Settlement Fund for Other Financing Uses funded by unanticipated Tobacco Settlement revenue. Decrease budgeted revenues of \$21,500 in the Public Health Department Environmental Health Services Fund in Licenses, Permits, and Franchises offset by an operating transfer from the Tobacco Settlement Fund.

Justification: This budget revision is needed to increase an operating transfer between the TSAC fund and Environmental Health Services fund for the Voluntary Maintenance program. In April 2019, the Board of Supervisors voted to lower the Voluntary Maintenance fee by 50%, or \$82, for each septic pumper report. There were 1,202 reports in FY 2021-2022, at \$82 each, which equals a total of \$98,564 and \$77,100 was budgeted.

Financial Summary

| Fund | Department | Project | Object Level | Source Amount | Use Amount |
|--|-------------------------------|---------|---------------------------------------|---------------|------------|
| 0051 - Environmental Health Services | 041 - Public Health | | 10 - Licenses, Permits and Franchises | (21,500.00) | 0.00 |
| 0051 - Environmental Health Services | 041 - Public Health | | 40 - Other Financing Sources | 21,500.00 | 0.00 |
| Fund: 0051 - Environmental Health Services, Department: 041 - Public Health Total: | | | | 0.00 | 0.00 |
| 0046 - Tobacco Settlement | 990 - General County Programs | | 45 - Miscellaneous Revenue | 21,500.00 | 0.00 |
| 0046 - Tobacco Settlement | 990 - General County Programs | | 70 - Other Financing Uses | 0.00 | 21,500.00 |
| Fund: 0046 - Tobacco Settlement, Department: 990 - General County Programs Total: | | | | 21,500.00 | 21,500.00 |

Signatures

| Signed By | Approval Level | Department/Agency-Fund Group | Signed On | Valid |
|--------------------|-------------------------|------------------------------|-----------------------|-------|
| Stacy Covarrubias | Fund/Department | 041-Public Health Funds | 6/29/2022 5:23:02 PM | Y |
| Dana Grossi | CEO Analyst | All Depts-All Funds | 6/30/2022 11:24:07 AM | Y |
| Wesley Welch | CEO Analyst | All Depts-All Funds | 6/30/2022 3:36:25 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/30/2022 3:39:21 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 3:58:46 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 4:00:01 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 4:04:30 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008286 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Recognize State Asset Forfeiture funds and place in Fund Balance

Budget Action: Increase appropriations of \$307 in Sheriff General Fund to increase Restricted Sheriff Asset Forfeiture - State fund balance funded by Forfeitures and Penalties

Justification: Per the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies published July 2018 by the U.S. Department of Justice and the U.S. Department of the Treasury, agencies are prohibited from budgeting anticipated receipts from asset seizures. Therefore, the Sheriff's Office did not budget for any revenue and corresponding increase in fund balance. The Sheriff's Office has received an additional \$307 in State asset forfeiture funds that have not been previously appropriated for. This BJE is to recognize this additional amount and place in fund balance.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|-------------------|----------------|--|----------------------|-------------------|
| 0001 - General | 032 - Sheriff | | 15 - Fines, Forfeitures, and Penalties | 307.00 | 0.00 |
| 0001 - General | 032 - Sheriff | | 92 - Changes to Restricted | 0.00 | 307.00 |
| Fund: 0001 - General, Department: 032 - Sheriff Total: | | | | <u>307.00</u> | <u>307.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Maria Mallow | Fund/Department | 032-Sheriff Funds | 6/24/2022 6:18:30 PM | Y |
| Nicole Parmelee | CEO Analyst | All Depts-All Funds | 6/27/2022 9:02:48 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 12:49:50 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 1:41:14 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 3:55:42 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/29/2022 3:57:48 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008287 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Health-Environmental Health Services: FY 21/22 Restricted Fund Balance

Budget Action: Establish appropriations of \$200,000 in the Public Health Environmental Health Services 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.

This budget revision increases appropriations to restrict program balance due to increased revenue in categorical fee supported programs.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|---------------------|----------------|---------------------------------------|----------------------|-------------------|
| 0051 - Environmental Health Services | 041 - Public Health | | 90 - Changes to Residual Fund Balance | 200,000.00 | 0.00 |
| 0051 - Environmental Health Services | 041 - Public Health | | 92 - Changes to Restricted | 0.00 | 200,000.00 |
| Fund: 0051 - Environmental Health Services, Department: 041 - Public Health Total: | | | | 200,000.00 | 200,000.00 |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|----------------------|--------------|
| Dana Grossi | CEO Analyst | All Depts-All Funds | 6/28/2022 2:15:42 PM | Y |
| Stacy Covarrubias | Fund/Department | 041-Public Health Funds | 6/28/2022 2:45:28 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 2:52:43 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 4:16:04 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/28/2022 4:17:46 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 4:03:19 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008289 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Defender Prop 47 Grant Operating Transfer

Budget Action: Increase appropriations of \$311,000 in Behavioral Wellness Alcohol and Drug Programs Fund for Other Charges (\$276K) and Other Financing Uses (\$35K) funded by release of Restricted Local Realignment 2011 fund balance (\$276K) and unanticipated revenue from the Prop 47 Grant (\$35K). Increase appropriations of \$35,000 in Public Defender General Fund for Services and Supplies funded by an operating transfer from the Alcohol and Drug Programs Fund.

Justification: The budget revision is necessary in order to recognize \$276k in additional cost report settlement costs, and revenues.

The Department of Health Care Services (DHCS) completed and issued Santa Barbara County's final audited cost settlement due to State of \$276,000 for the Fiscal Year 2012-2017 and Fiscal Year 2019-2020 Cost Reports. These were audits of multiple contracted providers.

On February of 2020, the Board of Supervisors approved for the Public Defender to execute a multi-year grant agreement with the Board of State and Community Corrections (BSCC) in the amount of \$5,988,511 in State Grant Funds. The use of these funds allows the County of Santa Barbara to provide intervention, diversion and support to individuals at three main points of entry: field law enforcement contact (arrest), jail booking, and prior to arraignment. The Behavioral Wellness Department acts as the grant reporting agency and the Public Defender will be incurring more contractual cost than anticipated. This Budget Revision will allow for an operating transfer from Behavioral Wellness to Public Defender.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|---------------------------|----------------|--------------------------------------|----------------------|-------------------|
| 0001 - General | 023 - Public Defender | | 40 - Other Financing Sources | 35,000.00 | 0.00 |
| 0001 - General | 023 - Public Defender | | 55 - Services and Supplies | 0.00 | 35,000.00 |
| Fund: 0001 - General, Department: 023 - Public Defender Total: | | | | <u>35,000.00</u> | <u>35,000.00</u> |
| 0049 - Alcohol and Drug Programs | 043 - Behavioral Wellness | | 25 - Intergovernmental Revenue-State | 35,000.00 | 0.00 |
| 0049 - Alcohol and Drug Programs | 043 - Behavioral Wellness | | 60 - Other Charges | 0.00 | 276,000.00 |
| 0049 - Alcohol and Drug Programs | 043 - Behavioral Wellness | | 70 - Other Financing Uses | 0.00 | 35,000.00 |
| 0049 - Alcohol and Drug Programs | 043 - Behavioral Wellness | | 92 - Changes to Restricted | 276,000.00 | 0.00 |
| Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total: | | | | <u>311,000.00</u> | <u>311,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|--|-----------------------|--------------|
| Christopher Jones | Fund/Department | 043-Alcohol,Drug,&Mental Hlth Svcs Funds | 6/28/2022 4:30:20 PM | Y |
| Raphael Meza | | 043-Behavioral Wellness | 6/28/2022 4:34:56 PM | Y |
| Diane Engler | | 023-Public Defender | 6/28/2022 4:40:07 PM | Y |
| Deepak Budwani | Fund/Department | 023-Public Defender Funds | 6/28/2022 4:40:25 PM | Y |
| Nicole Parmelee | CEO Analyst | All Depts-All Funds | 6/29/2022 5:45:46 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/30/2022 11:19:21 AM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 3:13:00 PM | Y |

Budget Revision Requests

| | | | | |
|---------------|--------------------|---------------------|----------------------|---|
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 3:39:19 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 3:48:15 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008290 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Child Support Services FY21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$50,000 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. 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.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|------------------------------|----------------|---------------------------------------|----------------------|-------------------|
| 0057 - Child Support Services | 045 - Child Support Services | | 90 - Changes to Residual Fund Balance | 0.00 | 50,000.00 |
| 0057 - Child Support Services | 045 - Child Support Services | | 92 - Changes to Restricted | 50,000.00 | 0.00 |
| Fund: 0057 - Child Support Services, Department: 045 - Child Support Services 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> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Mette Richardson | Fund/Department | 045-Child Support Services Funds | 6/27/2022 4:39:58 PM | Y |
| Reese Ellestad | CEO Analyst | All Depts-All Funds | 6/28/2022 11:16:34 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 3:14:33 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 4:19:39 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 3:56:29 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 12:00:43 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008291 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Works Water Resources: FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$2,350,000 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 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 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 | 10,000.00 | 0.00 |
| 2460 - Guadalupe Flood Zone | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 10,000.00 |
| Fund: 2460 - Guadalupe Flood Zone, Department: 054 - Public Works Total: | | | | <u>10,000.00</u> | <u>10,000.00</u> |
| 2500 - Los Alamos Flood Zone | 054 - Public Works | | 90 - Changes to Residual Fund Balance | 10,000.00 | 0.00 |
| 2500 - Los Alamos Flood Zone | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 10,000.00 |
| Fund: 2500 - Los Alamos Flood Zone, Department: 054 - Public Works Total: | | | | <u>10,000.00</u> | <u>10,000.00</u> |
| 2590 - Santa Ynez Flood Zone | 054 - Public Works | | 90 - Changes to Residual Fund Balance | 130,000.00 | 0.00 |
| 2590 - Santa Ynez Flood Zone | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 130,000.00 |
| Fund: 2590 - Santa Ynez Flood Zone, Department: 054 - Public Works Total: | | | | <u>130,000.00</u> | <u>130,000.00</u> |
| 3050 - Water Agency | 054 - Public Works | | 90 - Changes to Residual Fund Balance | 2,200,000.00 | 0.00 |
| 3050 - Water Agency | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 2,200,000.00 |
| Fund: 3050 - Water Agency, Department: 054 - Public Works Total: | | | | <u>2,200,000.00</u> | <u>2,200,000.00</u> |

Signatures

| Signed By | Approval Level | Department/Agency-Fund Group | Signed On | Valid |
|--------------------|-------------------------|------------------------------|-----------------------|-------|
| Kimberly Ruiz | | 054-Public Works | 6/27/2022 5:05:49 PM | Y |
| Julie Hagen | Fund/Department | 054-Public Works Funds | 6/27/2022 6:16:41 PM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/28/2022 7:15:23 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 12:46:58 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 1:44:40 PM | Y |

Budget Revision Requests

| | | | | |
|---------------|--------------------|---------------------|----------------------|---|
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/28/2022 3:59:59 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 3:55:20 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008292 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Preliminary Road Project Funding and Project Closeouts

Budget Action: Increase appropriations of \$4.9M in PW Roads-Operations Fund for Other Financing Uses funded by release of Restricted Purpose of Fund balance. Incr approp of \$5.2M in PW Roads-Maintenance Fund for Services and Supplies funded by an operating transfer from the Roads-Operations Fund (\$3.2M) and release of Restricted Purpose of Fund balance (\$2M). Incr approp of \$1.7M in PW Roads-Capital Infrastructure Fund for Services and Supplies funded by an operating transfer from the Roads-Operations Fund.

Justification: This budget revision is necessary to provide preliminary funding for Roads Capital Maintenance and Capital Infrastructure Projects. This preliminary funding from the Roads-Operations Fund is needed at early stages of project development or during the process of securing external federal or state funding. This mechanism is also used to fund the local share of Federal Office of Emergency Management (FEMA), California Disaster Assistance Act (CDAA) and Federal Highway Administration (FHWA) grants. Conversely, all remaining project funds must be returned to the Roads-Operations Fund at project closeout. This is primarily an accounting and project tracking mechanism as all Road Funds are reported together in the County's financial statements.

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 | 4,900,000.00 |
| 0015 - Roads-Operations | 054 - Public Works | | 92 - Changes to Restricted | 4,900,000.00 | 0.00 |
| Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total: | | | | <u>4,900,000.00</u> | <u>4,900,000.00</u> |
| 0016 - Roads-Capital Maintenance | 054 - Public Works | | 40 - Other Financing Sources | 3,200,000.00 | 0.00 |
| 0016 - Roads-Capital Maintenance | 054 - Public Works | | 55 - Services and Supplies | 0.00 | 5,200,000.00 |
| 0016 - Roads-Capital Maintenance | 054 - Public Works | | 92 - Changes to Restricted | 2,000,000.00 | 0.00 |
| Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works Total: | | | | <u>5,200,000.00</u> | <u>5,200,000.00</u> |
| 0017 - Roads-Capital Infrastructure | 054 - Public Works | | 40 - Other Financing Sources | 1,700,000.00 | 0.00 |
| 0017 - Roads-Capital Infrastructure | 054 - Public Works | | 55 - Services and Supplies | 0.00 | 1,700,000.00 |
| Fund: 0017 - Roads-Capital Infrastructure, Department: 054 - Public Works Total: | | | | <u>1,700,000.00</u> | <u>1,700,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Natalie Ruh | | 054-Public Works | 6/27/2022 5:10:07 PM | Y |
| Julie Hagen | Fund/Department | 054-Public Works Funds | 6/27/2022 6:20:00 PM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/28/2022 7:18:15 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 12:36:20 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 1:44:14 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:49:55 AM | Y |

Budget Revision Requests

Sara Weal

Clerk of the Board

All Depts-All Funds

6/30/2022 1:15:00 PM

Y

Budget Revision Requests

Document Number: BJE - 0008293 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: Fund 0019 Alt Trans Carryover

Budget Action: Increase appropriations of \$150,000 in Public Works Roads Alternative Transportation Fund to increase Restricted Purpose of Fund balance funded by a decrease in appropriations for Services and Supplies.

Justification: This budget revision is necessary to close out current year activity and restrict funds for use in future years. 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. This budget revision establishes appropriation to restrict any residual fund balance resulting from operations at fiscal year-end.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|---|--------------------|----------------|----------------------------|----------------------|-------------------|
| 0019 - Roads-Alternative Transport | 054 - Public Works | | 55 - Services and Supplies | 0.00 | (150,000.00) |
| 0019 - Roads-Alternative Transport | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 150,000.00 |
| Fund: 0019 - Roads-Alternative Transport, Department: 054 - Public Works 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> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Natalie Ruh | | 054-Public Works | 6/27/2022 7:23:26 PM | Y |
| Julie Hagen | Fund/Department | 054-Public Works Funds | 6/27/2022 7:43:15 PM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/28/2022 7:23:05 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 12:33:00 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 12:37:22 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:41:33 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 1:03:00 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008294 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Year-End Close - Unanticipated Revenue

Budget Action: Increase Appropriations of \$190,000 in County Executive Office Workers' Comp Self Insurance fund for Services and Supplies funded by unanticipated revenue from Insurance Proceeds and Recovery.

Justification: This BJE covers unbudgeted S&S costs offset by unanticipated Insurance and Proceeds Recovery revenue.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|---|-------------------------------|----------------|----------------------------|----------------------|-------------------|
| 1911 - Workers' Comp Self Insurance | 012 - County Executive Office | | 45 - Miscellaneous Revenue | 190,000.00 | 0.00 |
| 1911 - Workers' Comp Self Insurance | 012 - County Executive Office | | 55 - Services and Supplies | 0.00 | 190,000.00 |
| Fund: 1911 - Workers' Comp Self Insurance, Department: 012 - County Executive Office Total: | | | | <u>190,000.00</u> | <u>190,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Wesley Welch | CEO Analyst | All Depts-All Funds | 6/27/2022 5:03:42 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/27/2022 5:17:01 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 7:44:16 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/28/2022 11:54:06 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008295 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: PW: FY 21/22 CSA 41 Residual Fund Balance

Budget Action: Establish appropriations of \$15,000 in the Public Works CSA 31 Isla Vista 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 unanticipated tax revenues.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|---|--------------------|----------------|---------------------------------------|----------------------|-------------------|
| 2220 - CSA 31 Isla Vista | 054 - Public Works | | 90 - Changes to Residual Fund Balance | 15,000.00 | 0.00 |
| 2220 - CSA 31 Isla Vista | 054 - Public Works | | 92 - Changes to Restricted | 0.00 | 15,000.00 |
| Fund: 2220 - CSA 31 Isla Vista, Department: 054 - Public Works 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> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Natalie Ruh | | 054-Public Works | 6/28/2022 7:18:29 AM | Y |
| Julie Hagen | Fund/Department | 054-Public Works Funds | 6/28/2022 10:47:13 AM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/28/2022 10:52:00 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 12:15:56 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 12:37:38 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/28/2022 4:18:06 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:41:02 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008296 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Civil Funds NFI

Budget Action: Transfer fund balance of \$18,000 in Sheriff General Fund from Restricted Sheriff Categorical Grants fund balance to Restricted Civil Funds GC 26731 & 26746 fund balance. Decrease budgeted revenues of \$17,500 in Sheriff General Fund in Miscellaneous Revenue offset by release of Restricted Civil Funds GC 26731 & 26746 fund balance.

Justification: During FY21-22, a new Fund Balance Line Item 9752 was reactivated for specific Civil activities use and current Civil fund balance under 9791 will be transferred to this new Line Item 9752 (see BJE-0008254).

This Budget Revision transfers budgeted Decrease to Restricted fund balance from 9791 to 9752, and releases Fund Balance to offset Civil NFI.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|--|-------------------|----------------|----------------------------|----------------------|-------------------|
| 0001 - General | 032 - Sheriff | | 45 - Miscellaneous Revenue | (17,500.00) | 0.00 |
| 0001 - General | 032 - Sheriff | | 92 - Changes to Restricted | 17,500.00 | 0.00 |
| Fund: 0001 - General, Department: 032 - Sheriff 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> |
|--------------------|-------------------------|-------------------------------------|----------------------|--------------|
| Maria Mallow | Fund/Department | 032-Sheriff Funds | 6/29/2022 2:52:04 PM | Y |
| Nicole Parmelee | CEO Analyst | All Depts-All Funds | 6/29/2022 2:52:45 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/29/2022 3:24:27 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/29/2022 3:30:30 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 8:10:37 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 8:39:11 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008304 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Agricultural Commissioner Weights and Measures Department FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$25,000 in the Agricultural Commissioner Weights and Measures Department to increase Residual Fund Balance funded by a decrease to Restricted 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. This residual fund balance was due to unrealized losses.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|---|--------------------|----------------|---------------------------------------|----------------------|-------------------|
| 0080 - SB Oak Restoration Program | 051 - Agricultural | | 90 - Changes to Residual Fund Balance | 0.00 | 25,000.00 |
| 0080 - SB Oak Restoration Program | 051 - Agricultural | | 92 - Changes to Restricted | 25,000.00 | 0.00 |
| Fund: 0080 - SB Oak Restoration Program, Department: 051 - Agricultural Commissioner/W&M Total: | | | | <u>25,000.00</u> | <u>25,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|--|----------------------|--------------|
| Traci Lewis | Fund/Department | 051-Agriculture & Cooperative Exte Funds | 6/28/2022 1:15:51 PM | Y |
| Kendra Stites | Fund/Department | 051-Ag Comm Funds | 6/28/2022 1:17:26 PM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/28/2022 1:20:20 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 1:29:31 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 1:45:07 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 3:07:41 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/29/2022 3:31:06 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008306 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Fund 0075

Budget Action: Increase appropriations of \$240,000 in Sheriff's Office Inmate Welfare Fund for Services and Supplies funded by release of Restricted Purpose of Fund fund balance.

Justification: Release Purpose of Fund fund balance to offset increased expenditures in the Sheriff's Office Inmate Welfare Fund.

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 | | 55 - Services and Supplies | 0.00 | 240,000.00 |
| 0075 - Inmate Welfare | 032 - Sheriff | | 92 - Changes to Restricted | 240,000.00 | 0.00 |
| Fund: 0075 - Inmate Welfare, Department: 032 - Sheriff Total: | | | | <u>240,000.00</u> | <u>240,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Maria Mallow | Fund/Department | 032-Sheriff Funds | 6/28/2022 3:49:43 PM | Y |
| Nicole Parmelee | CEO Analyst | All Depts-All Funds | 6/28/2022 3:54:14 PM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/28/2022 4:04:52 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/28/2022 4:15:33 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/29/2022 10:37:11 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/29/2022 12:01:37 PM | Y |

Budget Revision Requests

Document Number: BJE - 0008308 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 21/22 Residual Fund Balance

Budget Action: Establish appropriations of \$50,000 in the Community Services Department, Parks Division, Parks Dept Capital Projects Fund to increase Committed Parks Projects 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 | 057 - Community Services | | 90 - Changes to Residual Fund Balance | 50,000.00 | 0.00 |
| 0031 - Parks Dept Capital Projects | 057 - Community Services | | 93 - Changes to Committed | 0.00 | 50,000.00 |
| Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services 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> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Sherman Hansen II | Fund/Department | 057-Parks Funds | 6/29/2022 9:57:29 AM | Y |
| Ryder Bailey | Fund/Department | 057-Parks Funds | 6/29/2022 11:50:25 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/29/2022 12:08:02 PM | Y |
| Dana Grossi | CEO Analyst | All Depts-All Funds | 6/29/2022 3:26:17 PM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/29/2022 4:12:13 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 8:49:43 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:22:48 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008310 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Year-End Close - Unanticipated Revenue

Budget Action: Increase Appropriations of \$300,000 in County Executive Office Workers' Comp Self Insurance fund for Services and Supplies funded by unanticipated revenue from Safety Member Reimbursement.

Justification: This BJE covers unbudgeted S&S costs offset by unanticipated Safety Member Reimbursement revenue.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|---|-------------------------------|----------------|----------------------------|----------------------|-------------------|
| 1911 - Workers' Comp Self Insurance | 012 - County Executive Office | | 45 - Miscellaneous Revenue | 300,000.00 | 0.00 |
| 1911 - Workers' Comp Self Insurance | 012 - County Executive Office | | 55 - Services and Supplies | 0.00 | 300,000.00 |
| Fund: 1911 - Workers' Comp Self Insurance, Department: 012 - County Executive Office Total: | | | | <u>300,000.00</u> | <u>300,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Wesley Welch | CEO Analyst | All Depts-All Funds | 6/29/2022 10:15:23 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/29/2022 10:50:22 AM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 8:49:26 AM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 9:50:26 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 11:54:10 AM | Y |

Budget Revision Requests

Document Number: BJE - 0008316 Agenda Item: Agenda Date: 7/12/2022 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Restricted Fund Balance

Budget Action: Establish appropriations of \$100,000 in the Department of Social Services SB IHSS Public Authority 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 commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance reflects 1991 Realignment attributable to In-Home Supportive Services.

Financial Summary

| <u>Fund</u> | <u>Department</u> | <u>Project</u> | <u>Object Level</u> | <u>Source Amount</u> | <u>Use Amount</u> |
|---|-----------------------|----------------|---------------------------------------|----------------------|-------------------|
| 0056 - SB IHSS Public Authority | 044 - Social Services | | 90 - Changes to Residual Fund Balance | 100,000.00 | 0.00 |
| 0056 - SB IHSS Public Authority | 044 - Social Services | | 92 - Changes to Restricted | 0.00 | 100,000.00 |
| Fund: 0056 - SB IHSS Public Authority, Department: 044 - Social Services Total: | | | | <u>100,000.00</u> | <u>100,000.00</u> |

Signatures

| <u>Signed By</u> | <u>Approval Level</u> | <u>Department/Agency-Fund Group</u> | <u>Signed On</u> | <u>Valid</u> |
|--------------------|-------------------------|-------------------------------------|-----------------------|--------------|
| Garrett Meade | Fund/Department | 044-Social Services Funds | 6/29/2022 6:04:26 PM | Y |
| Anacleto Quinoveva | Fund/Department | 044-Social Services Funds | 6/29/2022 8:09:02 PM | Y |
| Richard Morgantini | CEO Analyst | All Depts-All Funds | 6/30/2022 8:39:23 AM | Y |
| Marisol Villalobos | FACS | All Depts-All Funds | 6/30/2022 10:55:23 AM | Y |
| Sara Weal | Clerk of the Board | All Depts-All Funds | 6/30/2022 1:02:42 PM | Y |
| Robert Geis | Chief Deputy Controller | All Depts-All Funds | 6/30/2022 3:14:10 PM | Y |
| Paul Clementi | Budget Director | All Depts-All Funds | 6/30/2022 3:35:10 PM | Y |

Budget Revision Requests
