



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: July 09, 2024
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: 4/5

TO: Board of Supervisors

FROM: Department Betsy M. Schaffer, CPA, CPFO, Auditor-Controller
Director(s)
Contact Info: Jackie Salvador, Division Chief, Auditor-Controller

SUBJECT: Authorization for Year End Transfers and Revisions of Appropriations

County Counsel Concurrence

As to form: N/A

Other Concurrence: N/A

As to form: No

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors:

- a) Approve budget revisions and transfers necessary to close the County's accounting records for County funds for the fiscal year ended June 30, 2024 (Fiscal Year 23-24) which require a majority approval vote (3/5) from the Board of Supervisors.
- b) Approve budget revisions and transfers necessary to close the County's accounting records for County funds for the fiscal year ended June 30, 2024 (Fiscal Year 23-24) which require 4/5 approval vote from the Board of Supervisors.
- c) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(c) of the CEQA Guidelines because they consist of the creation of government funding mechanisms which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

Summary Text:

On June 4th, 2024, your Board directed the Auditor-Controller to compile and record the transfers and revisions of appropriations necessary to close the County's accounting records for all County Funds effective for the Fiscal Year ended June 30, 2024; pending approval by your Board at the July 9th, July 16th, August 20th, and August 27th meetings.

Background: The year-end closing process is accomplished during the period from June 30th to July 11th. During this process, there may be certain inter-fund transfers, contingency transfers, revisions, or adjustments necessary to efficiently and effectively accomplish the closing process. Those revisions received as of the docketing deadline are attached.

Performance Measure: The recommendation is primarily aligned with actions required by law or by routine business necessity.

Fiscal and Facilities Impacts:

Budgeted

Attachments:

Attachment A: Budget Revision Requests- Board of Supervisor 3/5 Approval Required

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

Authored by:

Jeremy Peña, Financial Systems Analyst