



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 & CEO
Department No.: 061
For Agenda Of: July 10, 2018
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: 4/5

TO: Board of Supervisors

FROM: Department Theo Fallati, CPA, Auditor-Controller
Director(s) Ed Price, CPA, Chief Deputy Controller
Contact Info: Jeff Frapwell, Budget Director

A handwritten signature in black ink, reading "Theo Fallati".

SUBJECT: Year-End Transfers and Revisions of Appropriations

County Counsel Concurrence

As to form: N/A

Auditor-Controller Concurrence

As to form: Yes

Other Concurrence:

N/A

Recommended Actions:

That the Board of Supervisors:

- a) Approve budget revisions and transfers necessary to close the County's accounting records for all County funds for the fiscal year ended June 30, 2018 (Fiscal Year 17-18).
- b) 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 potentially significant physical impacts on the environment.

Summary Text:

On June 5th, 2018, your Board directed the Auditor-Controller to compile the transfers and revisions of appropriations necessary to close the County's accounting records for the Fiscal Year ended June 30, 2018 pending approval by your Board at the July 3rd, July 10th, July 17th, and August 14th meetings.

Background:

The year-end closing process is accomplished during the period from June 30th to July 10th. During this process, there may be certain inter-fund transfers, contingency transfer, 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

Budget Revision Requests 7/10/2018

Revision No.: 0005644
Departments: District Attorney
Title: DA - Transfer appropriations from Services & Supplies to Capital Assets
Budget Action: Transfer appropriations in the amount of \$42,400 in the District Attorney's General Fund from Services & Supplies to Capital Assets for the acquisition of a forensic computer, radios and three copiers.

Revision No.: 0005668
Departments: Parks
Title: CSD/Parks- Goleta Beach CDP permits
Budget Action: Transfer appropriations of \$435,000 in CSD/Parks Division General Fund from Services and Supplies to Committed Parks Projects Fund Balance (\$435k) for Goleta Beach Coastal Development Permits.

Revision No.: 0005679
Departments: District Attorney
Title: DA-Restrict Funds for Civil Prosecution
Budget Action: Increase appropriations of \$27,500 in the Office of the District Attorney General Fund to increase Restricted Consumer/Environmental fund balance funded by the Consumer Protection Prosecution Trust Fund.

Revision No.: 0005715
Departments: Housing/Community Development
Title: CSD-HCD Increase Orcutt CFD Restricted Fund Balance
Budget Action: Increase appropriations of \$75,000 in Housing & Community Development (HCD) Orcutt CFD to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Special Tax Assessment.

Revision No.: 0005716
Departments: Housing/Community Development
Title: CSD - HCD Increase Low/Mod Inc Housing Asset Fund Restricted Fund Balance
Budget Action: Increase appropriations of \$15,000 in Housing & Community Development (HCD) Low/Mod Inc Housing Asset Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

Revision No.: 0005730
Departments: Planning & Development
Title: Planning & Development: FY 17/18 Residual Fund Balance
Budget Action: Establish Appropriation of \$200,000 in the Planning and Development Department Petroleum 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.: 0005747
Departments: Parks
Title: CSD Parks Fiscal Year End Budget Adjustment to prevent Object Level overdraft

Budget Revision Requests 7/10/2018

Budget Action: Increase appropriations of \$340,000 in Community Services Department, Parks Division, General Fund for Services and Supplies (\$280K) and Other Charges (\$60K) funded by unanticipated revenue from camping parks and concessionaires.

Revision No.: 0005768
Departments: Auditor-Controller
Title: Increase Appropriations in Services & Supplies Object Level to Purchase Internal Audit Software
Budget Action: Increase appropriations of \$70,000 in Auditor-Controller General Fund for Services & Supplies funded by an increase of from unanticipated Miscellaneous Revenue (\$56,000) and a transfer of appropriations from Capital Assets (\$7,900) and Other Charges (\$6,100).

Revision No.: 0005782
Departments: Public Works
Title: Server, Disaster Costs, Water Agency GS Charges, Project Clean Water Contractor Costs
Budget Action: Increase appropriations of \$30,000 in the PW Flood Control District Fund for Capital Assets funded by a release of Restricted Purpose of FB. Increase appropriations of \$2,000,000 in the PW South Coast FZ Fund for Services and Supplies funded by a release of Restricted Purpose of FB. Increase appropriations of \$2,500 in PW Water Agency Fund for Other Charges funded by a release of Restricted Purpose of FB. Transfer appropriations of \$50,000 in PW Project Clean Water Fund from S&B to S&S.

Revision No.: 0005788
Departments: Housing/Community Development, Public Works
Title: CSD-HCD/PW- Transfer Appropriations for Public Works CDBG Capital Project
Budget Action: Increase appropriations of \$210,000 in Community Services Department Housing and Community Development (HCD) Division's CDBG Federal Fund for Other Financing Uses funded by unanticipated Intergovernmental Revenue-Federal. Increasing appropriations of \$210,000 in Public Works, Road Fund for Services and Supplies funded by an operating transfer in from CSD/HCD CDBG fund.

Revision No.: 0005789
Departments: General Services, Probation
Title: Establish transfer accounts for a Probation Assigned vehicle return
Budget Action: Increase appropriations of \$21,938 in the General Services Department Vehicle Operations & Maintenance Fund for Other Financing Uses funded by a release of Retained Earnings. Increase appropriations of \$21,938 in the Probation Department General Fund for an increase to Other Charges funded by an operating transfer from the Vehicle Operations and Maintenance Fund.

Revision No.: 0005794
Departments: Parks
Title: CSD/Arts - Increase appropriations for unanticipated Arts Grant Funding
Budget Action: Increase appropriations of \$15,000 in Community Services Department, Arts and Culture Division, General Fund to Increase Restricted Public Arts Program Fund Balance funded by unanticipated revenue from various grant sources.

Revision No.: 0005796
Departments: Parks
Title: CSD/Parks - Capital Equipment

Budget Revision Requests 7/10/2018

Budget Action: Increase appropriations of \$200,000 in Community Services Department, Parks Division, General Fund for Other Financing Uses funded by unanticipated revenue from camping parks and concessionaires. Increase appropriations of \$200,000 in Community Services Department, Parks Division, Capital Projects Fund to increase Committed Parks Projects fund balance funded by an operating transfer in from the General Fund.

Revision No.: 0005797
Departments: General County Programs, Public Works
Title: Solid Waste Repayment of Advance
Budget Action: Establish appropriations of \$1,759,362 in Public Works Resource Recovery & Waste Management Fund for Other Financing Uses funded by Retained Earnings. Increase appropriations of \$1,759,362 in General County Programs General Fund to increase Committed Litigation Reserve Fund Balance funded by a decrease in Nonspendable Fund Balance.

Revision No.: 0005798
Departments: Planning & Development
Title: Planning & Development: FY 17/18 Residual Fund Balance
Budget Action: Establish appropriations of \$260,000 in the Planning and Development Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0005804
Departments: Housing/Community Development
Title: CSD - HCD Increase Appropriations to Transfer HOME Admin to HCD
Budget Action: Increase appropriations of \$41,000 in Housing & Community Development (HCD) HOME Fund for Other Financing Uses funded by unanticipated revenue from loan receipts. Decrease budgeted revenues of \$41,000 in HCD Low/Mod Inc Housing Asset fund (RDA Fund) in Changes to Restricted offset by a decrease in appropriations in Other Financing Uses.

Revision No.: 0005807
Departments: Planning & Development
Title: Planning & Development: FY 17/18 Residual Fund Balance
Budget Action: Establish appropriations of \$15,000 in the Planning and Development Fisheries Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

Revision No.: 0005810
Departments: Sheriff
Title: Adjust budget to Federal Marijuana Eradication Grant
Budget Action: Increase appropriations of \$16,000 in Sheriff General Fund to increase Committed Sheriff Projects Fund Balance funded by an increase Intergovernmental Revenue Federal (\$14,000) and a decrease in Services and Supplies (\$2,000).

Revision No.: 0005815
Departments: General Services
Title: Increase appropriations for Other Charges in the General Services Communications Fund

Budget Revision Requests

7/10/2018

Budget Action: Increase appropriations of \$82,000 in the General Services Communications Fund for Other Charges funded by a release of Retained Earnings.

Revision No.: 0005820
Departments: County Executive Office
Title: Increase Appropriations for increased PRA request activity
Budget Action: Increase Appropriations of \$34,020 in County Executive Office General Fund for Salaries and Benefits funded by release of Committed Litigation fund balance

Revision No.: 0005825
Departments: Sheriff
Title: Release Contingency Funds for Sheriff Salary and Benefits
Budget Action: Increase appropriations of \$1,520,000 in Sheriff General Fund for Salaries and Benefits Overtime funded by release of Committed Contingency fund balance.

Revision No.: 0005829
Departments: County Executive Office
Title: Transfer appropriations for Services and Supplies.
Budget Action: Increase appropriations of \$180,000 in the County Executive Office Department General Liability Self-Insured Fund to Services and Supplies to be funded by a release of Retained Earnings.

Budget Revision Requests

Document Number: BJE - 0005644 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 3/5 Has Board Letter: No

Title: DA - Transfer appropriations from Services & Supplies to Capital Assets

Budget Action: Transfer appropriations in the amount of \$42,400 in the District Attorney's General Fund from Services & Supplies to Capital Assets for the acquisition of a forensic computer, radios and three copiers.

Justification: This budget revision transfers appropriations of \$6,200 to fund the acquisition of a forensic computer to aid in the investigation of child pornography. In addition, this budget revision is requesting a transfer of \$8,700 for the acquisition of radio for the North County Investigation Bureau. The radio is needed to conduct the Investigations Bureau's day to day work in Santa Maria. Lastly, this budget revision requests a transfer of \$27,500 for the acquisition of three copiers for our North County offices. The current copiers have exceeded their useful life and cannot support daily operational 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	021 - District Attorney		55 - Services and Supplies	0.00	(42,400.00)
0001 - General	021 - District Attorney		65 - Capital Assets	0.00	42,400.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				0.00	0.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Shawna Jorgensen	6/29/2018 1:44:32 PM	021 - District Attorney	Y
Michael Soderman	6/29/2018 2:16:55 PM	021 - District Attorney	Y
Rachel Lipman	6/29/2018 2:31:10 PM	012 - County Executive Office	Y
Suzann Uffelman	6/29/2018 2:44:06 PM	061 - Auditor-Controller	Y
C. Price	6/29/2018 3:05:26 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 4:06:50 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:44:30 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:44:30 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:44:30 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005668 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD/Parks- Goleta Beach CDP permits

Budget Action: Transfer appropriations of \$435,000 in CSD/Parks Division General Fund from Services and Supplies to Committed Parks Projects Fund Balance (\$435k) for Goleta Beach Coastal Development Permits.

Justification: County staff is in communication with California Coastal Commission staff in regards to the Goleta Beach Coastal Development Permit and will continue the permitting process into the next fiscal year.

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	052 - Parks		55 - Services and Supplies	0.00	(435,000.00)
0001 - General	052 - Parks		93 - Changes to Committed	0.00	435,000.00
Fund: 0001 - General, Department: 052 - Parks Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Suzann Uffelman	6/4/2018 12:38:51 PM	061 - Auditor-Controller	Y
C. Price	6/4/2018 3:05:53 PM	061 - Auditor-Controller	Y
Ryder Bailey	6/29/2018 1:31:34 PM	057 - Community Services	Y
Richard Morgantini	6/29/2018 1:52:34 PM	012 - County Executive Office	Y
Suzann Uffelman	6/29/2018 2:10:08 PM	061 - Auditor-Controller	Y
C. Price	6/29/2018 3:07:39 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 3:53:11 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:45:09 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:45:09 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:45:09 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005679 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: DA-Restrict Funds for Civil Prosecution

Budget Action: Increase appropriations of \$27,500 in the Office of the District Attorney General Fund to increase Restricted Consumer/Environmental fund balance funded by the Consumer Protection Prosecution Trust Fund.

Justification: During fiscal year 2017-18, the District Attorney received \$27,500 in grant funding related to the investigation of a pending civil prosecution case. These funds are restricted to the investigative efforts for this specific case. Any unspent funds must be returned to the Consumer Protection Prosecution Trust Fund. We anticipate expending this funding in fiscal year 18-19.

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	021 - District Attorney		15 - Fines, Forfeitures, and Penalties	27,500.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	27,500.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>27,500.00</u>	<u>27,500.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Shawna Jorgensen	6/19/2018 9:44:11 AM	021 - District Attorney	Y
Michael Soderman	6/25/2018 4:45:39 PM	021 - District Attorney	Y
Rachel Lipman	6/26/2018 10:41:00 AM	012 - County Executive Office	Y
Suzann Uffelman	6/26/2018 12:20:06 PM	061 - Auditor-Controller	Y
C. Price	6/26/2018 4:16:02 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:12:21 AM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:45:22 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:45:22 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:45:22 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005715 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD-HCD Increase Orcutt CFD Restricted Fund Balance

Budget Action: Increase appropriations of \$75,000 in Housing & Community Development (HCD) Orcutt CFD to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Special Tax Assessment.

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. GASB 54 requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to 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>
2270 - Orcutt CFD	055 - Housing/Community Development		05 - Taxes	75,000.00	0.00
2270 - Orcutt CFD	055 - Housing/Community Development		92 - Changes to Restricted	0.00	75,000.00
Fund: 2270 - Orcutt CFD, Department: 055 - Housing/Community Development Total:				<u>75,000.00</u>	<u>75,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Steven Fung	6/22/2018 3:32:16 PM	055 - Housing/Community Development	Y
Ryder Bailey	6/25/2018 9:59:55 AM	057 - Community Services	Y
Richard Morgantini	6/25/2018 10:04:53 AM	012 - County Executive Office	Y
Suzann Uffelman	6/25/2018 10:20:54 AM	061 - Auditor-Controller	Y
C. Price	6/26/2018 7:42:45 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:16:28 AM	012 - County Executive Office	Y
Stephen Williams	6/28/2018 11:49:04 AM	061 - Auditor-Controller	Y
Stephen Williams	6/28/2018 11:49:04 AM	061 - Auditor-Controller	Y
Stephen Williams	6/28/2018 11:49:04 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005716 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - HCD Increase Low/Mod Inc Housing Asset Fund Restricted Fund Balance

Budget Action: Increase appropriations of \$15,000 in Housing & Community Development (HCD) Low/Mod Inc Housing Asset Fund to increase Restricted Purpose of Fund balance funded by unanticipated revenue from Recycled Affordable Housing Funds.

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. GASB 54 requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriations to 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>
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development		45 - Miscellaneous Revenue	15,000.00	0.00
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development		92 - Changes to Restricted	0.00	15,000.00
Fund: 3122 - Low/Mod Inc Housing Asset Fund, Department: 055 - Housing/Community Development Total:				<u>15,000.00</u>	<u>15,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Steven Fung	6/21/2018 4:54:25 PM	055 - Housing/Community Development	Y
Ryder Bailey	6/22/2018 11:02:31 AM	057 - Community Services	Y
Richard Morgantini	6/22/2018 3:32:04 PM	012 - County Executive Office	Y
Suzann Uffelman	6/25/2018 7:56:28 AM	061 - Auditor-Controller	Y
C. Price	6/25/2018 8:45:31 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:17:11 AM	012 - County Executive Office	Y
Stephen Williams	6/28/2018 11:49:23 AM	061 - Auditor-Controller	Y
Stephen Williams	6/28/2018 11:49:23 AM	061 - Auditor-Controller	Y
Stephen Williams	6/28/2018 11:49:23 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005730 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development: FY 17/18 Residual Fund Balance

Budget Action: Establish Appropriation of \$200,000 in the Planning and Development Department Petroleum 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 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 releases restricted fund balance to cover the negative residual fund balance resulting from operations at fiscal year-end.

The residual fund balance was due to a gap between petroleum fee levels and the actual cost of providing service

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0045 - Petroleum Department	053 - Planning & Development		90 - Changes to Residual Fund Balance	0.00	200,000.00
0045 - Petroleum Department	053 - Planning & Development		92 - Changes to Restricted	200,000.00	0.00
Fund: 0045 - Petroleum Department, Department: 053 - Planning & Development Total:				<u>200,000.00</u>	<u>200,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Crysta Rider	6/25/2018 4:20:16 PM	053 - Planning & Development	Y
Anacleto Quinoveva	6/26/2018 11:39:08 AM	012 - County Executive Office	Y
Suzann Uffelman	6/26/2018 12:31:32 PM	061 - Auditor-Controller	Y
C. Price	6/26/2018 4:18:26 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:14:48 AM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:45:34 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:45:34 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:45:34 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005747 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD Parks Fiscal Year End Budget Adjustment to prevent Object Level overdraft

Budget Action: Increase appropriations of \$340,000 in Community Services Department, Parks Division, General Fund for Services and Supplies (\$280K) and Other Charges (\$60K) funded by unanticipated revenue from camping parks and concessionaires.

Justification: This budget revision is necessary to cover tree safety costs, janitorial, and utility costs incurred at County Parks, funded by better than anticipated camping and concessionaire revenues. This budget revision prevents object level overdraft 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>
0001 - General	052 - Parks		30 - Charges for Services	340,000.00	0.00
0001 - General	052 - Parks		55 - Services and Supplies	0.00	280,000.00
0001 - General	052 - Parks		60 - Other Charges	0.00	60,000.00
Fund: 0001 - General, Department: 052 - Parks Total:				<u>340,000.00</u>	<u>340,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Ryder Bailey	6/12/2018 11:41:58 AM	057 - Community Services	Y
Richard Morgantini	6/12/2018 1:26:21 PM	012 - County Executive Office	Y
Suzann Uffelman	6/12/2018 1:45:55 PM	061 - Auditor-Controller	Y
Betsy Schaffer	6/12/2018 3:52:22 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/13/2018 8:07:26 AM	012 - County Executive Office	Y
Stephen Williams	6/26/2018 4:29:59 PM	061 - Auditor-Controller	Y
Stephen Williams	6/26/2018 4:29:59 PM	061 - Auditor-Controller	Y
Stephen Williams	6/26/2018 4:29:59 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005768 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations in Services & Supplies Object Level to Purchase Internal Audit Software

Budget Action: Increase appropriations of \$70,000 in Auditor-Controller General Fund for Services & Supplies funded by an increase of from unanticipated Miscellaneous Revenue (\$56,000) and a transfer of appropriations from Capital Assets (\$7,900) and Other Charges (\$6,100).

Justification: Auditor-Controller requests to increase appropriations of \$70,000 in Services & Supplies using one time Miscellaneous Revenue for a one time purchase of software for the Internal Audit Division and to cover fiscal year end Service & Supplies object level expenditures.

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		45 - Miscellaneous Revenue	56,000.00	0.00
0001 - General	061 - Auditor-Controller		55 - Services and Supplies	0.00	70,000.00
0001 - General	061 - Auditor-Controller		60 - Other Charges	0.00	(6,100.00)
0001 - General	061 - Auditor-Controller		65 - Capital Assets	0.00	(7,900.00)
Fund: 0001 - General, Department: 061 - Auditor-Controller Total:				<u>56,000.00</u>	<u>56,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Andrea Johnson	6/28/2018 4:36:57 PM	061 - Auditor-Controller	Y
Theodore Fallati	6/28/2018 5:36:05 PM	061 - Auditor-Controller	Y
Rachel Lipman	6/29/2018 10:15:58 AM	012 - County Executive Office	Y
Suzann Uffelman	6/29/2018 10:31:02 AM	061 - Auditor-Controller	Y
C. Price	6/29/2018 3:08:59 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 3:52:44 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:45:48 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:45:48 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:45:48 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005782 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Server, Disaster Costs, Water Agency GS Charges, Project Clean Water Contractor Costs

Budget Action: Increase appropriations of \$30,000 in the PW Flood Control District Fund for Capital Assets funded by a release of Restricted Purpose of FB. Increase appropriations of \$2,000,000 in the PW South Coast FZ Fund for Services and Supplies funded by a release of Restricted Purpose of FB. Increase appropriations of \$2,500 in PW Water Agency Fund for Other Charges funded by a release of Restricted Purpose of FB. Transfer appropriations of \$50,000 in PW Project Clean Water Fund from S&B to S&S.

Justification: Flood Control's current server has exceeded it's useful life. A new server is required for additional space.

The release of fund balance in the South Coast Flood Zone supplements BJE 0005525 which increased appropriations for disaster response and was brought to the Board on March 20th. When the disaster cost estimate was developed in February, the full extent of the costs were not fully known. This revision is primarily related to costs for debris removal for March storms, the full cost of Carpinteria Marsh hydraulic dredging, and staff charges related to the disaster to be allocated to the flood zone. These costs may be reimbursable by federal and state agencies.

The release of \$2,500 of fund balance is for the installation of two data ports in Water Agency workspaces by General Services and vehicle charges that have exceeded the amount budgeted for the year.

The transfer of appropriations between Project Clean Water Salaries and Benefits to the Services and Supplies object level is to fund additional work that was required to comply with upcoming Trash Amendment regulations and 303d monitoring. Also, work costing more than the amount budgeted was required on the Toro Canyon Oil Separator in Carpinteria and at the Watershed Resources Center. It is expected that the State will reimburse the work performed at the

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	65 - Capital Assets		0.00	30,000.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	92 - Changes to Restricted		30,000.00	0.00
Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:				30,000.00	30,000.00
2610 - So Coast Flood Zone 2	054 - Public Works	55 - Services and Supplies		0.00	2,000,000.00
2610 - So Coast Flood Zone 2	054 - Public Works	92 - Changes to Restricted		2,000,000.00	0.00
Fund: 2610 - So Coast Flood Zone 2, Department: 054 - Public Works Total:				2,000,000.00	2,000,000.00
3050 - Water Agency	054 - Public Works	60 - Other Charges		0.00	2,500.00
3050 - Water Agency	054 - Public Works	92 - Changes to Restricted		2,500.00	0.00
Fund: 3050 - Water Agency, Department: 054 - Public Works Total:				2,500.00	2,500.00
3060 - Project Clean Water	054 - Public Works	50 - Salaries and Employee Benefits		0.00	(50,000.00)
3060 - Project Clean Water	054 - Public Works	55 - Services and Supplies		0.00	50,000.00
Fund: 3060 - Project Clean Water, Department: 054 - Public Works Total:				0.00	0.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Andrea Geis	6/20/2018 10:42:26 AM	054 - Public Works	Y

Budget Revision Requests

Andrea Geis	6/25/2018 4:45:56 PM	054 - Public Works	Y
Julie Hagen	6/26/2018 8:19:23 AM	054 - Public Works	Y
Rachel Lipman	6/26/2018 10:42:11 AM	012 - County Executive Office	Y
Suzann Uffelman	6/26/2018 12:53:12 PM	061 - Auditor-Controller	Y
C. Price	6/26/2018 4:24:51 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:15:43 AM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:46:15 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:46:15 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:46:15 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005788 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD-HCD/PW- Transfer Appropriations for Public Works CDBG Capital Project

Budget Action: Increase appropriations of \$210,000 in Community Services Department Housing and Community Development (HCD) Division's CDBG Federal Fund for Other Financing Uses funded by unanticipated Intergovernmental Revenue-Federal. Increasing appropriations of \$210,000 in Public Works, Road Fund for Services and Supplies funded by an operating transfer in from CSD/HCD CDBG fund.

Justification: This BJE is necessary to create appropriations for the balance on a FY 17-18 Public Works CDBG funded capital project (Orcutt Sidewalk Project). The funds for the project are currently held within HCD's line of credit with the Department of Housing and Urban Development (HUD). Construction for the project began and will finish in the current fiscal year.

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		40 - Other Financing Sources	210,000.00	0.00
0016 - Roads-Capital Maintenance	054 - Public Works		55 - Services and Supplies	0.00	210,000.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works Total:				<u>210,000.00</u>	<u>210,000.00</u>
0064 - CDBG Federal	055 - Housing/Community Development		26 - Intergovernmental Revenue-Federal	210,000.00	0.00
0064 - CDBG Federal	055 - Housing/Community Development		70 - Other Financing Uses	0.00	210,000.00
Fund: 0064 - CDBG Federal, Department: 055 - Housing/Community Development Total:				<u>210,000.00</u>	<u>210,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Ryder Bailey	6/20/2018 10:08:30 AM	057 - Community Services	Y
Steven Fung	6/20/2018 10:30:21 AM	055 - Housing/Community Development	Y
Julie Hagen	6/20/2018 11:57:25 AM	054 - Public Works	Y
Rachel Lipman	6/25/2018 10:22:44 AM	012 - County Executive Office	Y
Suzann Uffelman	6/25/2018 10:28:45 AM	061 - Auditor-Controller	Y
C. Price	6/26/2018 7:44:46 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:25:26 AM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:46:37 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:46:37 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:46:37 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005789 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Establish transfer accounts for a Probation Assigned vehicle return

Budget Action: Increase appropriations of \$21,938 in the General Services Department Vehicle Operations & Maintenance Fund for Other Financing Uses funded by a release of Retained Earnings. Increase appropriations of \$21,938 in the Probation Department General Fund for an increase to Other Charges funded by an operating transfer from the Vehicle Operations and Maintenance Fund.

Justification: The Probation Department has a vehicle (#3948) that they no longer need and want to return to General Services per the General Services customer agreement. The agreement states that a customer may return an assigned vehicle if their need changes, and they will be able to collect a refund of the amounts they have contributed toward a replacement vehicle. Vehicle Operations has collected total replacement revenue of \$21,937.08 on vehicle #3948. This budget revision will access these funds in the Vehicle Operation's replacement reserves and transfer the funds to the Probation Department General Fund.

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	022 - Probation		40 - Other Financing Sources	21,938.00	0.00
0001 - General	022 - Probation		60 - Other Charges	0.00	21,938.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>21,938.00</u>	<u>21,938.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		70 - Other Financing Uses	0.00	21,938.00
1900 - Vehicle Operations/Maintenance	063 - General Services		89 - Changes to Retained Earnings	21,938.00	0.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:				<u>21,938.00</u>	<u>21,938.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Brian Duggan	6/20/2018 10:33:44 AM	063 - General Services	Y
Joseph Toney	6/20/2018 10:51:14 AM	063 - General Services	Y
Debra Anderson	6/20/2018 1:43:30 PM	022 - Probation	Y
Michael Cameron	6/20/2018 2:11:50 PM	022 - Probation	Y
Richard Morgantini	6/20/2018 3:06:42 PM	012 - County Executive Office	Y
Suzann Uffelman	6/21/2018 10:19:09 AM	061 - Auditor-Controller	Y
Betsy Schaffer	6/21/2018 12:49:52 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:19:37 AM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:47:13 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:47:13 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:47:13 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005794 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD/Arts - Increase appropriations for unanticipated Arts Grant Funding

Budget Action: Increase appropriations of \$15,000 in Community Services Department, Arts and Culture Division, General Fund to Increase Restricted Public Arts Program Fund Balance funded by unanticipated revenue from various grant sources.

Justification: In preparing for fiscal year end closing, the Office of Arts and Culture received approximately \$15,000 in unanticipated grant revenue sources from Santa Barbara Beautiful, and the SM Cultural Center.
The budget revision is necessary to increase restricted (LI9774) fund balance in order to accept the donations. These grant funds are restricted for these programs and revision is necessary to properly account for the agency funds.

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

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Hannah Rubalcava	6/21/2018 12:54:24 PM	052 - Parks	Y
Ryder Bailey	6/21/2018 1:06:48 PM	057 - Community Services	Y
Richard Morgantini	6/21/2018 1:24:52 PM	012 - County Executive Office	Y
Suzann Uffelman	6/25/2018 7:48:18 AM	061 - Auditor-Controller	Y
C. Price	6/25/2018 8:46:57 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:20:21 AM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:47:26 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:47:26 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:47:26 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005796 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD/Parks - Capital Equipment

Budget Action: Increase appropriations of \$200,000 in Community Services Department, Parks Division, General Fund for Other Financing Uses funded by unanticipated revenue from camping parks and concessionaires. Increase appropriations of \$200,000 in Community Services Department, Parks Division, Capital Projects Fund to increase Committed Parks Projects fund balance funded by an operating transfer in from the General Fund.

Justification: In Fiscal Year 2017-18, Parks Division camping and concessionaire revenues exceeded it's adjusted budget in the amount of \$200,000. This funding will be used to replace a recently failed 1991 tractor at Cachuma Lake in early FY 2018-19. The cost of the tractor is estimated at \$130,000, with the remaining funding to go towards Parks capital equipment replacement program.

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	052 - Parks		30 - Charges for Services	200,000.00	0.00
0001 - General	052 - Parks		70 - Other Financing Uses	0.00	200,000.00
Fund: 0001 - General, Department: 052 - Parks Total:				200,000.00	200,000.00
0031 - Parks Dept Capital Projects	052 - Parks		40 - Other Financing Sources	200,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	200,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				200,000.00	200,000.00

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Ryder Bailey	6/21/2018 1:36:40 PM	057 - Community Services	Y
Richard Morgantini	6/22/2018 3:33:08 PM	012 - County Executive Office	Y
Suzann Uffelman	6/25/2018 10:13:30 AM	061 - Auditor-Controller	Y
C. Price	6/26/2018 7:48:06 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 8:25:55 AM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:48:08 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:48:08 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:48:08 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005797 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Solid Waste Repayment of Advance

Budget Action: Establish appropriations of \$1,759,362 in Public Works Resource Recovery & Waste Management Fund for Other Financing Uses funded by Retained Earnings. Increase appropriations of \$1,759,362 in General County Programs General Fund to increase Committed Litigation Reserve Fund Balance funded by a decrease in Nonspendable Fund Balance.

Justification: This Budget Revision intends to have the Public Works Resource Recovery & Waste Management Fund (Fund 1930) pay back the General County Programs General Fund (Fund 0001) 1,759,361.70

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1930 - Resource Recovery & Waste Mgt	054 - Public Works		70 - Other Financing Uses	0.00	1,759,362.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works		89 - Changes to Retained Earnings	1,759,362.00	0.00
Fund: 1930 - Resource Recovery & Waste Mgt, Department: 054 - Public Works Total:				<u>1,759,362.00</u>	<u>1,759,362.00</u>
0001 - General	990 - General County Programs		91 - Changes to Nonspendable	1,759,362.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	1,759,362.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>1,759,362.00</u>	<u>1,759,362.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Rachel Lipman	6/25/2018 3:27:39 PM	012 - County Executive Office	Y
Julie Hagen	6/29/2018 11:36:56 AM	054 - Public Works	Y
Wesley Welch	6/29/2018 1:04:06 PM	012 - County Executive Office	Y
Suzann Uffelman	6/29/2018 2:04:12 PM	061 - Auditor-Controller	Y
C. Price	6/29/2018 3:11:00 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 3:52:01 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:49:10 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:49:10 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:49:10 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005798 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development: FY 17/18 Residual Fund Balance

Budget Action: Establish appropriations of \$260,000 in the Planning and Development Coastal Resource Enhancement Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. This budget revision allocates fund balance between fund balance components for the results of operations.

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

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

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0063 - Coast Resource Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	260,000.00	0.00
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	260,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				<u>260,000.00</u>	<u>260,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Crysta Rider	6/26/2018 2:26:31 PM	053 - Planning & Development	Y
Anacleto Quinoveva	6/26/2018 2:35:38 PM	012 - County Executive Office	Y
Suzann Uffelman	6/26/2018 3:15:01 PM	061 - Auditor-Controller	Y
C. Price	6/28/2018 11:08:49 AM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 2:38:15 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:49:23 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:49:23 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:49:23 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005804 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - HCD Increase Appropriations to Transfer HOME Admin to HCD

Budget Action: Increase appropriations of \$41,000 in Housing & Community Development (HCD) HOME Fund for Other Financing Uses funded by unanticipated revenue from loan receipts. Decrease budgeted revenues of \$41,000 in HCD Low/Mod Inc Housing Asset fund (RDA Fund) in Changes to Restricted offset by a decrease in appropriations in Other Financing Uses.

Justification: This budget revision is necessary to recognize unanticipated HOME program administration revenues in HOME Fund 0066. These revenues will be used to support HCD's General Fund operations. The unanticipated revenue will reduce the anticipated fund balance draws from HCD's Low/Mod Inc Housing Asset Funds.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0066 - HOME Program	055 - Housing/Community Development		45 - Miscellaneous Revenue	41,000.00	0.00
0066 - HOME Program	055 - Housing/Community Development		70 - Other Financing Uses	0.00	41,000.00
Fund: 0066 - HOME Program, Department: 055 - Housing/Community Development Total:				41,000.00	41,000.00
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development		70 - Other Financing Uses	0.00	(41,000.00)
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development		92 - Changes to Restricted	(41,000.00)	0.00
Fund: 3122 - Low/Mod Inc Housing Asset Fund, Department: 055 - Housing/Community Development Total:				(41,000.00)	(41,000.00)

Signatures

Signed By - Approval Type	Signed On	Department/Agency	Valid
Richard Morgantini	6/26/2018 7:42:44 AM	012 - County Executive Office	Y
Ryder Bailey	6/26/2018 9:35:30 AM	057 - Community Services	Y
Steven Fung	6/26/2018 10:34:22 AM	055 - Housing/Community Development	Y
Suzann Uffelman	6/26/2018 12:55:26 PM	061 - Auditor-Controller	Y
C. Price	6/26/2018 4:27:57 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/27/2018 5:28:06 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:49:47 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:49:47 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:49:47 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005807 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Planning & Development: FY 17/18 Residual Fund Balance

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

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

The residual fund balance was due to fewer safety equipment reimbursement claims occurring during the year than anticipated in the budget.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0061 - Fisheries Enhancement	053 - Planning & Development		90 - Changes to Residual Fund Balance	15,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	15,000.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development Total:				<u>15,000.00</u>	<u>15,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Crysta Rider	6/26/2018 11:42:12 AM	053 - Planning & Development	Y
Anacleto Quinoveva	6/26/2018 11:43:24 AM	012 - County Executive Office	Y
Suzann Uffelman	6/26/2018 12:43:05 PM	061 - Auditor-Controller	Y
C. Price	6/28/2018 3:03:50 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/28/2018 4:29:30 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:50:24 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:50:24 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:50:24 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005810 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Adjust budget to Federal Marijuana Eradication Grant

Budget Action: Increase appropriations of \$16,000 in Sheriff General Fund to increase Committed Sheriff Projects Fund Balance funded by an increase Intergovernmental Revenue Federal (\$14,000) and a decrease in Services and Supplies (\$2,000).

Justification: The Sheriff's Office participates in a US Department of Justice (DOJ) grant program for the eradication of illegal marijuana grows within the County. This grant operates on a calendar year basis, from January 1 through December 31. As this grant program funds in advance, the money for 2019 (\$48,000) was received in May 2018. This revision recognizes the revenue received in excess of the adopted budget, expenditures to be incurred in FY 18-19, and places in fund balance the remainder to be spent in FY 19-20.

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		26 - Intergovernmental Revenue-Federal	14,000.00	0.00
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	(2,000.00)
0001 - General	032 - Sheriff		93 - Changes to Committed	0.00	16,000.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>14,000.00</u>	<u>14,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Christina Sibley	6/28/2018 2:48:25 PM	032 - Sheriff	Y
Hope Vasquez	6/28/2018 3:30:01 PM	032 - Sheriff	Y
Paul Clementi	6/28/2018 3:36:19 PM	012 - County Executive Office	Y
Suzann Uffelman	6/28/2018 4:10:47 PM	061 - Auditor-Controller	Y
C. Price	6/29/2018 3:15:31 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 3:51:43 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:50:45 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:50:45 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:50:45 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005815 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase appropriations for Other Charges in the General Services Communications Fund

Budget Action: Increase appropriations of \$82,000 in the General Services Communications Fund for Other Charges funded by a release of Retained Earnings.

Justification: This budget revision request is primarily due to an increase in depreciation expense associated with unanticipated Capital Purchases for NEC Telephone System upgrades.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1919 - Communications Services	063 - General Services		60 - Other Charges	0.00	82,000.00
1919 - Communications Services	063 - General Services		89 - Changes to Retained Earnings	82,000.00	0.00
Fund: 1919 - Communications Services, Department: 063 - General Services Total:				<u>82,000.00</u>	<u>82,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Steven Yee	6/28/2018 4:28:26 PM	063 - General Services	Y
Brian Duggan	6/28/2018 4:42:13 PM	063 - General Services	Y
Joseph Toney	6/28/2018 5:19:11 PM	063 - General Services	Y
Richard Morgantini	6/29/2018 7:08:46 AM	012 - County Executive Office	Y
Suzann Uffelman	6/29/2018 8:35:24 AM	061 - Auditor-Controller	Y
C. Price	6/29/2018 3:16:39 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 3:50:13 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:51:11 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:51:11 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:51:11 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005820 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Increase Appropriations for increased PRA request activity

Budget Action: Increase Appropriations of \$34,020 in County Executive Office General Fund for Salaries and Benefits funded by release of Committed Litigation fund balance

Justification: This budget revision is to utilize \$34,020 from the Committed Litigation fund balance to cover the costs associated with increased in Public Records Act request activity.

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	012 - County Executive Office		50 - Salaries and Employee Benefits	0.00	34,020.00
0001 - General	012 - County Executive Office		93 - Changes to Committed	34,020.00	0.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>34,020.00</u>	<u>34,020.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Wesley Welch	6/27/2018 3:59:29 PM	012 - County Executive Office	Y
Suzann Uffelman	6/27/2018 4:20:21 PM	061 - Auditor-Controller	Y
C. Price	6/27/2018 4:50:38 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/27/2018 5:21:17 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:53:31 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:53:31 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:53:31 PM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005825 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Release Contingency Funds for Sheriff Salary and Benefits

Budget Action: Increase appropriations of \$1,520,000 in Sheriff General Fund for Salaries and Benefits Overtime funded by release of Committed Contingency fund balance.

Justification: Release of contingency funds to cover the overage in the Sheriff General Fund Salaries and Benefits object level. As reported to the Board of Supervisors during each of the quarterly reports throughout the fiscal year, the Sheriff's department exceeded the appropriations authorized by the Board as part of the FY 2017-18 Adopted Budget. The greater need for overtime above the amount budgeted, largely as a result of a high vacancy rate within the law enforcement bureau and detentions bureau, continues to be a challenge for the department.

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	1,520,000.00
0001 - General	032 - Sheriff		93 - Changes to Committed	1,520,000.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>1,520,000.00</u>	<u>1,520,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Hope Vasquez	6/28/2018 2:57:11 PM	032 - Sheriff	Y
Christina Sibley	6/28/2018 2:59:26 PM	032 - Sheriff	Y
Paul Clementi	6/28/2018 3:31:36 PM	012 - County Executive Office	Y
Suzann Uffelman	6/28/2018 3:40:54 PM	061 - Auditor-Controller	Y
C. Price	6/28/2018 5:26:19 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 8:27:10 AM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 9:00:33 AM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 9:00:33 AM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 9:00:33 AM	061 - Auditor-Controller	Y

Budget Revision Requests

Document Number: BJE - 0005829 Agenda Item: Agenda Date: 7/10/2018 Approval: BOS 4/5 Has Board Letter: No

Title: Transfer appropriations for Services and Supplies.

Budget Action: Increase appropriations of \$180,000 in the County Executive Office Department General Liability Self-Insured Fund to Services and Supplies to be funded by a release of Retained Earnings.

Justification: This Budget Revision requests increase appropriations \$180,000 to the County Executive Office Department General Liability Self-Insured Fund for Services and Supplies for County Counsel Fees funded by a release of Retained Earnings.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1912 - County Liability-Self Insuranc	012 - County Executive Office		55 - Services and Supplies	0.00	180,000.00
1912 - County Liability-Self Insuranc	012 - County Executive Office		89 - Changes to Retained Earnings	180,000.00	0.00
Fund: 1912 - County Liability-Self Insuranc, Department: 012 - County Executive Office Total:				<u>180,000.00</u>	<u>180,000.00</u>

Signatures

<u>Signed By - Approval Type</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Valid</u>
Anthony Sandoval	6/29/2018 10:48:15 AM	012 - County Executive Office	Y
Wesley Welch	6/29/2018 11:11:28 AM	012 - County Executive Office	Y
Suzann Uffelman	6/29/2018 11:14:34 AM	061 - Auditor-Controller	Y
C. Price	6/29/2018 3:17:48 PM	061 - Auditor-Controller	Y
Jeff Frapwell	6/29/2018 3:46:02 PM	012 - County Executive Office	Y
Stephen Williams	6/29/2018 4:53:52 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:53:52 PM	061 - Auditor-Controller	Y
Stephen Williams	6/29/2018 4:53:52 PM	061 - Auditor-Controller	Y