

Attachment B:
Fiscal Year End 20-21
Budget Revision Requests
4/5 Approval

**Budget Revision Requests
07-13-2021**

Revision No.: 0006791
Departments: General Services
Title: Reserve Fiscal Year End Rental Maintenance
Budget Action: Increase appropriations of \$8,100 in General Services General Fund to increase Committed Rental Maintenance Fund Balance funded by rental revenue.

Revision No.: 0007631
Departments: Community Services, Housing/Community Development, Parks
Title: 0001 CSD - Correct Fund Balance Components, shift from Legacy Dept #
Budget Action: Incr appro of \$1.84M in Parks Dept 052 Fund 0001 to increase Committed Parks Proj. FB funded by a release of LI 9768, 9774, 9821, 9821, 9840, 9848, 9898 FB. Incr appro of \$1.8M in HCD Dept 055 Fund 0001 to increase Committed Purpose of Fund FB funded by a release of LI 9747, 9824, 9899 FB. Incr appro of \$3.64M in Community Services Department Fund 0001 to increase FB LIAs 9747, 9768, 9824, 9899, 9774, 9821, 9840, 9848, and 9898 FB funded by a release of committed purpose of fund FB.

Revision No.: 0007650
Departments: Social Services
Title: Increase Restricted Fund Balance
Budget Action: Establish appropriations of \$1,950,000 in the Department of Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0007663
Departments: Community Services
Title: CSD/HCD - CFD/CDBG/HOME: FY 20/21 Residual Fund Balance
Budget Action: Establish appropriations of \$20,000 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 \$600,000 in the CSD CDBG Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$800,000 in the CSD HOME Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Revision No.: 0007668
Departments: First 5, Children & Families
Title: Increase Revenue and Restricted Fund Balance for receipt of unanticipated state disbursements
Budget Action: Increase appropriations of \$730,000 in First 5 Department's First 5 Children and Family Commission Fund to increase restricted purpose of fund fund balance funded by unanticipated revenue from state disbursements of \$450,000 and a decrease in appropriations for Salary and Benefits of \$10,000 and Service and Supplies of \$270,000.

Revision No.: 0007669
Departments: Community Services, General Services
Title: CSD/GS - El Colegio Project
Budget Action: Increase appropriations of \$100,000 in Community Services Department, Affordable Housing Fund for Other Financing Uses funded by unanticipated State Homeless Housing, Assistance and Prevention Grant (HHAP) revenues. Increase appropriations of \$100,000 in General Services, Capital Fund for Capital Assets funded by an operating Transfer from Community Services Department, Affordable Housing Fund.

Revision No.: 0007703
Departments: County Executive Office, General County Programs
Title: Distribute CARES Act Funding
Budget Action: Inc approps of \$26,255,397 in CEO COVID-19 Gen Assist Fnd for Other Fin Uses funded by release of Committed Disaster Recovery FB. Inc approps of \$26,255,397 in GCP Gen Fund to inc Committed Accumulated Capital Outlay (\$11.6M), Tech Replacement & Investment (\$2,000,000), Litigation (\$2M), Disaster Recovery (\$1.1M), Program Stabilization (\$1.5M) fund balances and Unassigned Fund Balance (8,055,397) funded by an Operating Transfer in from the COVID-19 General Assistance Fund.

Revision No.: 0007708
Departments: General County Programs
Title: Transfer of funding from 990 General Fund to 990 Fund 0070
Budget Action: Increase appropriations of \$225,000 in General County Programs General Fund for Other Financing Uses funded by a release of Unassigned Fund Balance. Increase appropriations of \$225,000 in General County Programs Criminal Justice Facility Fund to increase Restricted Purpose of Fund Balance funded by an operating transfer from the General County Programs General Fund.

Revision No.: 0007712
Departments: Public Health
Title: Public Health-Environmental Health Services: FY 20/21 Restricted Fund Balance
Budget Action: Establish appropriations of \$280,000 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.

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Revision No.: 0007716
Departments: Community Services
Title: CSD:Parks FY 20/21 Residual Fund Balance
Budget Action: Establish appropriations of \$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.: 0007719
Departments: County Executive Office
Title: Fund 1911: Increase Salaries and Benefits and Services and Supplies funded by Unanticipated Revenue
Budget Action: Increase Appropriations of \$300,000 in County Executive Office Workers' Comp Self Insurance Fund for Salaries and Benefits (\$150,000) and Services and Supplies (\$150,000) funded by unanticipated revenue from Insurance Proceeds & Recovery.

Revision No.: 0007721
Departments: Sheriff
Title: Increase appropriations of SAFE Grant Fund Balance
Budget Action: Increase appropriations of \$32,000 in Sheriff General Fund to increase Restricted Sheriff Categorical Grants Fund Balance funded by a decrease in appropriations for Salaries and Employee Benefits.

Revision No.: 0007726
Departments: Public Health
Title: Public Health Animal Services
Budget Action: Transfer fund balance of \$20,600 in the Public Health Department's General Fund from Restricted Animal Control Programs to Restricted Purpose of Fund fund balance.

Revision No.: 0007743
Departments: Behavioral Wellness, Child Support Services, Clerk-Recorder-Assessor, Community Services, County Executive Office, Fire, General Services, Planning &
Title: CARES ACT FUNDING DISTRIBUTION
Budget Action: Inc appropriations of \$19,813,853 in County Executive Office COVID-19 General Assistance Fund for Other Financing Uses funded by release of Committed Disaster Recovery Fund Balance.

Revision No.: 0007745
Departments: Sheriff
Title: State Asset Forfeiture funds
Budget Action: Establish appropriations of \$8,726 in the Sheriff General Fund for Services and Supplies (\$8,726) funded by release of Restricted - Sheriff Asset Forfeiture - Federal fund balance.

Revision No.: 0007747
Departments: Planning & Development
Title: Planning and Development Petroleum Fund: FY 2020-21 Residual Fund Balance
Budget Action: Establish Appropriations of \$225,000 in the Planning and Development Department Petroleum Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Revision No.: 0007748
Departments: Community Services, General County Programs
Title: CSD/CEO - Equity Funding
Budget Action: Increase appropriations of \$15,000 in Community Services Department General Fund, for Services and Supplies funded by an Intrafund Expenditure Transfer (-) from General County Programs. Transfer appropriations of \$15,000 in General County Programs General Fund from Services and Supplies to Intrafund Expenditure Transfers (+) to allocate Racial Equity appropriations to the correct Object Level.

Revision No.: 0007753
Departments: Public Health
Title: Public Health: FY 2020-21 Residual Fund Balance
Budget Action: Establish Appropriation of \$3,000,000 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. Establish appropriation of \$3,000,000 in the Public Health Department Health Care 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.

**Budget Revision Requests
07-13-2021**

Revision No.: 0007757
Departments: Planning & Development
Title: Planning & Development Fisheries Enhancement: FY 2020-21 Residual Fund Balance
Budget Action: Establish Appropriation of \$25,000 in the Planning and Development Department 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.: 0007758
Departments: Planning & Development
Title: Planning & Development: FY 2020-21 Fishermen Contingency Residual Fund Balance
Budget Action: Establish appropriations of \$5,000 in the Planning and Development Fishermen Contingency 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.: 0007759
Departments: County Executive Office
Title: Appropriate Funds for Unbudgeted Expenditures
Budget Action: Increase appropriations of \$1.8M in County Executive Office County Liability-Self Insurance fund for Services and Supplies funded by unanticipated Premium Contribution revenue (\$1.1M) release of Retained Earnings (\$0.7M).

Revision No.: 0007760
Departments: Community Services
Title: CSD/HCD: Increase Appropriations for CDBG Projects
Budget Action: Increase appropriations of \$20,000 in Community Service Department, CDBG Fund, for Services and Supplies funded by unanticipated revenue from the CDBG program.

Revision No.: 0007763
Departments: Planning & Development
Title: Planning & Development Coastal Resource Enhancement: FY 2020-21 Residual Fund Balance
Budget Action: Establish appropriations of \$450,000 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.: 0007767
Departments: Planning & Development
Title: Planning & Development Fish and Wildlife: FY 2020-21 Residual Fund Balance
Budget Action: Establish Appropriation of \$10,000 in the Planning and Development Department Fish and Wildlife 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.: 0007769
Departments: General County Programs
Title: Increase Appropriations for Unanticipated Prop 172 Revenues
Budget Action: Increase appropriations of \$6,817,860 in General County Programs General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated Intergovernmental Revenue-State.

Revision No.: 0007770
Departments: Community Services
Title: CSD/HCD - Affordable Housing: FY 20/21 Residual Fund Balance
Budget Action: Establish appropriations of \$200,000 in the CSD Affordable Housing Fund to increase Restricted Fund Balance funded by a decrease Residual Fund Balance at Fiscal Year-End.

Revision No.: 0007774
Departments: Sheriff
Title: Place excess Courts Revenue in fund balance for future use
Budget Action: Increase appropriations of \$750,000 in Sheriff General Fund to increase Restricted Sheriff Categorical Grants fund balance funded by a decrease in appropriations for Salaries and Benefits.

**Budget Revision Requests
07-13-2021**

Revision No.: 0007776
Departments: Planning & Development
Title: Planning and Development Isla Vista In-Lieu Parking Fee Fund: FY 2020-21 Residual Fund Balance
Budget Action: Establish Appropriations of \$5,000 in the Planning and Development Department Isla Vista In-Lieu Parking Fee Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

Budget Revision Requests

Document Number: BJE - 0006791 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Reserve Fiscal Year End Rental Maintenance

Budget Action: Increase appropriations of \$8,100 in General Services General Fund to increase Committed Rental Maintenance Fund Balance funded by rental revenue.

Justification: This budget revision will designate FYE 20-21 rents in excess of expenditures for future repairs at Los Prietos Modulares #2, #3, and #4.

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	063 - General Services		20 - Use of Money and Property	8,100.00	0.00
0001 - General	063 - General Services		93 - Changes to Committed	0.00	8,100.00
Fund: 0001 - General, Department: 063 - General Services Total:				<u>8,100.00</u>	<u>8,100.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Gail Hurd	Fund/Department	063-GS Department	6/23/2021 1:54:30 PM	Y
Brian Duggan	Fund/Department	063-General Services Funds	6/23/2021 2:25:14 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/24/2021 11:42:13 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/24/2021 11:51:53 AM	Y
Sara Weal	FACS	All Depts-All Funds	6/24/2021 11:58:34 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:17:17 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/25/2021 9:41:30 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 1:58:10 PM	Y

Budget Revision Requests

Document Number: BJE - 0007631 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: 0001 CSD - Correct Fund Balance Components, shift from Legacy Dept #

Budget Action: Incr appro of \$1.84M in Parks Dept 052 Fund 0001 to increase Committed Parks Proj. FB funded by a release of LI 9768, 9774, 9821, 9821, 9840, 9848, 9898 FB. Incr appro of \$1.8M in HCD Dept 055 Fund 0001 to increase Committed Purpose of Fund FB funded by a release of LI 9747, 9824, 9899 FB. Incr appro of \$3.64M in Community Services Department Fund 0001 to increase FB LIAs 9747, 9768, 9824, 9899, 9774, 9821, 9840, 9848, and 9898 FB funded by a release of committed purpose of fund FB.

Justification: This accounting entry is necessary to shift fund balance components from the legacy Department number to the current Department number.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	052 - Parks		92 - Changes to Restricted	664,000.00	0.00
0001 - General	052 - Parks		93 - Changes to Committed	1,176,000.00	0.00
0001 - General	052 - Parks		93 - Changes to Committed	0.00	1,840,000.00
Fund: 0001 - General, Department: 052 - Parks Total:				<u>1,840,000.00</u>	<u>1,840,000.00</u>
0001 - General	055 - Housing/Community Development		92 - Changes to Restricted	1,050,000.00	0.00
0001 - General	055 - Housing/Community Development		93 - Changes to Committed	750,000.00	0.00
0001 - General	055 - Housing/Community Development		93 - Changes to Committed	0.00	1,800,000.00
Fund: 0001 - General, Department: 055 - Housing/Community Development Total:				<u>1,800,000.00</u>	<u>1,800,000.00</u>
0001 - General	057 - Community Services		92 - Changes to Restricted	0.00	1,714,000.00
0001 - General	057 - Community Services		93 - Changes to Committed	3,640,000.00	0.00
0001 - General	057 - Community Services		93 - Changes to Committed	0.00	1,926,000.00
Fund: 0001 - General, Department: 057 - Community Services Total:				<u>3,640,000.00</u>	<u>3,640,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Sherman Hansen II	Fund/Department	057-Parks Funds	6/22/2021 4:42:38 PM	Y
Steven Fung	Fund/Department	057-Housing/Community Development Funds	6/23/2021 10:32:22 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	6/23/2021 4:10:49 PM	Y
Sherman Hansen II	Fund/Department	057-Parks Funds	6/23/2021 4:21:07 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/23/2021 5:02:36 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/23/2021 5:09:23 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:26:35 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/25/2021 9:43:21 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	6/30/2021 10:02:32 AM	Y

Budget Revision Requests

Document Number: BJE - 0007650 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Restricted Fund Balance

Budget Action: Establish appropriations of \$1,950,000 in the Department of Social Services Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed, or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB54) 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 the net impact of Social Services' realigned programs, particularly those funded by the Local Revenue Fund 2011. The enacted State Budget included General Fund to fund programs and supplement federal and tax- and fee-based revenues, such as Realignment, projected to be impacted by the COVID-19 pandemic. The Department of Social Services has budgeted to use these funds in FY 2021-22 to offset the costs of eligible Child Welfare Programs.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0055 - Social Services	044 - Social Services		90 - Changes to Residual Fund Balance	1,950,000.00	0.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	0.00	1,950,000.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				<u>1,950,000.00</u>	<u>1,950,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Mateusz Tracz	Fund/Department	044-Social Services Funds	6/30/2021 2:38:18 PM	Y
Evelyn Rainbolt	Fund/Department	044-Social Services Funds	6/30/2021 3:08:29 PM	Y
Anacleto Quinoveva	CEO Analyst	All Depts-All Funds	6/30/2021 3:09:49 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 3:29:26 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:04:19 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:19:35 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 9:11:06 AM	Y

Budget Revision Requests

Document Number: BJE - 0007663 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD/HCD - CFD/CDBG/HOME: FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$20,000 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 \$600,000 in the CSD CDBG Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end. Establish appropriations of \$800,000 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

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0064 - CDBG Federal	057 - Community Services		90 - Changes to Residual Fund Balance	600,000.00	0.00
0064 - CDBG Federal	057 - Community Services		92 - Changes to Restricted	0.00	600,000.00
Fund: 0064 - CDBG Federal, Department: 057 - Community Services Total:				600,000.00	600,000.00
0066 - HOME Program	057 - Community Services		90 - Changes to Residual Fund Balance	800,000.00	0.00
0066 - HOME Program	057 - Community Services		92 - Changes to Restricted	0.00	800,000.00
Fund: 0066 - HOME Program, Department: 057 - Community Services Total:				800,000.00	800,000.00
2270 - Orcutt CFD	057 - Community Services		90 - Changes to Residual Fund Balance	20,000.00	0.00
2270 - Orcutt CFD	057 - Community Services		92 - Changes to Restricted	0.00	20,000.00
Fund: 2270 - Orcutt CFD, Department: 057 - Community Services Total:				20,000.00	20,000.00

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Fung	Fund/Department	057-Housing/Community Development Funds	6/30/2021 4:04:05 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	6/30/2021 4:06:33 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/30/2021 5:08:33 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2021 9:21:24 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 9:49:26 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2021 12:22:17 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 5:13:20 PM	Y

Budget Revision Requests

Document Number: BJE - 0007668 Agenda Item: Agenda Date: 7/13/2021 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 \$730,000 in First 5 Department's First 5 Children and Family Commission Fund to increase restricted purpose of fund fund balance funded by unanticipated revenue from state disbursements of \$450,000 and a decrease in appropriations for Salary and Benefits of \$10,000 and Service and Supplies of \$270,000.

Justification: The fund balance is higher due to higher than expected State revenues and unanticipated savings in Salaries and Benefits and 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		25 - Intergovernmental Revenue-State	450,000.00	0.00
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		50 - Salaries and Employee Benefits	0.00	(10,000.00)
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		55 - Services and Supplies	0.00	(270,000.00)
0010 - First 5 Child & Families Comm	994 - First 5, Children & Families		92 - Changes to Restricted	0.00	730,000.00
Fund: 0010 - First 5 Child & Families Comm, Department: 994 - First 5, Children & Families Total:				<u>450,000.00</u>	<u>450,000.00</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	6/30/2021 9:35:29 AM	Y
Donna Robertson	Fund/Department	994-First 5, Children & Families Funds	6/30/2021 10:39:30 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/30/2021 11:47:25 AM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 11:52:36 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 1:39:22 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:20:06 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 9:40:05 AM	Y

Budget Revision Requests

Document Number: BJE - 0007669 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD/GS - El Colegio Project

Budget Action: Increase appropriations of \$100,000 in Community Services Department, Affordable Housing Fund for Other Financing Uses funded by unanticipated State Homeless Housing, Assistance and Prevention Grant (HHAP) revenues. Increase appropriations of \$100,000 in General Services, Capital Fund for Capital Assets funded by an operating Transfer from Community Services Department, Affordable Housing Fund.

Justification: This revision is necessary to establish appropriations for up to \$100,000 in Job Order Contracts in order to prepare the El Colegio Property for ADA compliance and interior work. The Board previously received a Board Letter on June 15th, 2021, relating to this project, the lease of the El Colegio Property, with an Option to Purchase, and a Service Agreement with Good Samaritan to operate the location. This budget entry allows for necessary improvements to the site, including Americans with Disabilities Act improvements, relating to the previously heard item.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0065 - Affordable Housing	057 - Community Services		25 - Intergovernmental Revenue-State	100,000.00	0.00
0065 - Affordable Housing	057 - Community Services		70 - Other Financing Uses	0.00	100,000.00
Fund: 0065 - Affordable Housing, Department: 057 - Community Services Total:				<u>100,000.00</u>	<u>100,000.00</u>
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	100,000.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	100,000.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>100,000.00</u>	<u>100,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Ryder Bailey	Fund/Department	057-Parks Funds	6/17/2021 3:23:27 PM	Y
Steven Fung	Fund/Department	057-Housing/Community Development Funds	6/17/2021 4:04:16 PM	Y
Toni Bailey	Fund/Department	063-General Services Funds	6/17/2021 5:18:24 PM	Y
Brian Duggan	Fund/Department	063-General Services Funds	6/18/2021 8:22:31 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/18/2021 8:52:25 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/18/2021 9:29:17 AM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	6/18/2021 9:44:59 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/21/2021 4:46:17 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/24/2021 1:50:05 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/24/2021 3:02:50 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	6/28/2021 3:55:52 PM	Y

Budget Revision Requests

Document Number: BJE - 0007703 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Distribute CARES Act Funding

Budget Action: Inc approps of \$26,255,397 in CEO COVID-19 Gen Assist Fnd for Other Fin Uses funded by release of Committed Disaster Recovery FB. Inc approps of \$26,255,397 in GCP Gen Fund to inc Committed Accumulated Capital Outlay (\$11.6M), Tech Replacement & Investment (\$2,000,000), Litigation (\$2M), Disaster Recovery (\$1.1M), Program Stabilization (\$1.5M) fund balances and Unassigned Fund Balance (8,055,397) funded by an Operating Transfer in from the COVID-19 General Assistance Fund.

Justification: This BJE distributes the CARES Act funds to reimburse the General Fund for CARES Act eligible expenses incurred in response to the pandemic during FY 2019-20 and FY 2020-21.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0002 - COVID-19 General Assistance	012 - County Executive Office		70 - Other Financing Uses	0.00	26,255,397.00
0002 - COVID-19 General Assistance	012 - County Executive Office		93 - Changes to Committed	26,255,397.00	0.00
Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:				26,255,397.00	26,255,397.00
0001 - General	990 - General County Programs		40 - Other Financing Sources	26,255,397.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	18,200,000.00
0001 - General	990 - General County Programs		95 - Changes to Unassigned	0.00	8,055,397.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				26,255,397.00	26,255,397.00

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	6/25/2021 4:21:18 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 11:00:28 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:05:27 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:01:06 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	6/30/2021 1:13:58 PM	Y

Budget Revision Requests

Document Number: BJE - 0007708 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Transfer of funding from 990 General Fund to 990 Fund 0070

Budget Action: Increase appropriations of \$225,000 in General County Programs General Fund for Other Financing Uses funded by a release of Unassigned Fund Balance.
 Increase appropriations of \$225,000 in General County Programs Criminal Justice Facility Fund to increase Restricted Purpose of Fund Balance funded by an operating transfer from the General County Programs General Fund.

Justification: This budget revision is necessary due to revenue shortfalls in Fund 0070. Revenue has declined as less tickets are written and fees are waived by the Courts.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	225,000.00
0001 - General	990 - General County Programs		95 - Changes to Unassigned	225,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>225,000.00</u>	<u>225,000.00</u>
0070 - Crim Justice Facility Constrt	990 - General County Programs		40 - Other Financing Sources	225,000.00	0.00
0070 - Crim Justice Facility Constrt	990 - General County Programs		92 - Changes to Restricted	0.00	225,000.00
Fund: 0070 - Crim Justice Facility Constrt, Department: 990 - General County Programs Total:				<u>225,000.00</u>	<u>225,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Wesley Welch	CEO Analyst	All Depts-All Funds	6/25/2021 9:39:46 AM	Y
Marisol Villalobos	FACS	All Depts-All Funds	6/28/2021 11:38:54 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:06:13 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:00:11 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	6/30/2021 1:14:22 PM	Y

Budget Revision Requests

Document Number: BJE - 0007712 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Health-Environmental Health Services: FY 20/21 Restricted Fund Balance

Budget Action: Establish appropriations of \$280,000 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	280,000.00	0.00
0051 - Environmental Health Services	041 - Public Health		92 - Changes to Restricted	0.00	280,000.00
Fund: 0051 - Environmental Health Services, Department: 041 - Public Health Total:				<u>280,000.00</u>	<u>280,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Stacy Covarrubias	Fund/Department	041-Public Health Funds	6/29/2021 4:05:07 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/29/2021 4:07:39 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 4:43:40 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	6/29/2021 4:55:21 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:06:37 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:00:28 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	6/30/2021 1:14:39 PM	Y

Budget Revision Requests

Document Number: BJE - 0007716 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD:Parks FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$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	425,000.00	0.00
0031 - Parks Dept Capital Projects	057 - Community Services		93 - Changes to Committed	0.00	425,000.00
Fund: 0031 - Parks Dept Capital Projects, Department: 057 - Community Services Total:				<u>425,000.00</u>	<u>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	6/21/2021 9:47:34 AM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	6/23/2021 8:41:52 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/23/2021 1:50:13 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/24/2021 11:12:19 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:29:02 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/25/2021 9:44:31 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	6/30/2021 11:20:55 AM	Y

Budget Revision Requests

Document Number: BJE - 0007719 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Fund 1911: Increase Salaries and Benefits and Services and Supplies funded by Unanticipated Revenue

Budget Action: Increase Appropriations of \$300,000 in County Executive Office Workers' Comp Self Insurance Fund for Salaries and Benefits (\$150,000) and Services and Supplies (\$150,000) funded by unanticipated revenue from Insurance Proceeds & Recovery.

Justification: This Budget Revision increases appropriations of \$300,000 in County Executive Office Workers' Comp Self Insurance Fund for Salaries and Benefits (\$150,000) and Services and Supplies (\$150,000) funded by unanticipated revenue from Insurance Proceeds & Recovery.

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		50 - Salaries and Employee Benefits	0.00	150,000.00
1911 - Workers' Comp Self Insurance	012 - County Executive Office		55 - Services and Supplies	0.00	150,000.00
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	6/23/2021 4:33:19 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/23/2021 5:33:26 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:30:49 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/25/2021 9:44:52 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:47:30 AM	Y

Budget Revision Requests

Document Number: BJE - 0007721 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase appropriations of SAFE Grant Fund Balance

Budget Action: Increase appropriations of \$32,000 in Sheriff General Fund to increase Restricted Sheriff Categorical Grants Fund Balance funded by a decrease in appropriations for Salaries and Employee Benefits.

Justification: Move cumulative unspent balance of SAFE Grant funds 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	(32,000.00)
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	32,000.00
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	6/30/2021 11:38:58 AM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/30/2021 3:52:42 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	6/30/2021 3:56:06 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 4:29:47 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:58:19 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:20:24 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 9:47:03 AM	Y

Budget Revision Requests

Document Number: BJE - 0007726 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Health Animal Services

Budget Action: Transfer fund balance of \$20,600 in the Public Health Department's General Fund from Restricted Animal Control Programs to Restricted Purpose of Fund fund balance.

Justification: BJE 0007610 approved by the Board on June 15, 2021 had Fund Balance account 9780 and should have had account 9799.

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	041 - Public Health		92 - Changes to Restricted	20,600.00	0.00
0001 - General	041 - Public Health		92 - Changes to Restricted	0.00	20,600.00
Fund: 0001 - General, Department: 041 - Public Health Total:				<u>20,600.00</u>	<u>20,600.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Stacy Covarrubias	Fund/Department	041-Public Health Funds	6/24/2021 11:57:50 AM	Y
Suzanne Jacobson	Fund/Department	041-Public Health Funds	6/24/2021 11:59:42 AM	Y
Sara Weal	FACS	All Depts-All Funds	6/24/2021 12:24:57 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/24/2021 1:31:53 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/25/2021 9:32:44 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/25/2021 9:45:33 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	6/30/2021 11:25:29 AM	Y

Budget Revision Requests

Document Number: BJE - 0007743 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CARES ACT FUNDING DISTRIBUTION

Budget Action: Inc appropriations of \$19,813,853 in County Executive Office COVID-19 General Assistance Fund for Other Financing Uses funded by release of Committed Disaster Recovery Fund Balance.

Justification: This budget revision request will distribute CARES ACT funding of \$19,813,853 out to the following fund-department combinations:

Dept-Fund Amount
012-1911 92,303
012-1912 1,500,000
032-0001 1,663,477
054-0001 71,494
054-0015 184,361
054-1930 109,796
054-2400 40,590
054-2870 10,899
054-3050 9,650
043-0044 667,998
043-0048 455,758
043-0049 49,003
062-0050 11,882
044-0055 348,463
044-0058 17,327
045-0057 207,424
053-0076 95,216
057-0065 7,500,000
063-1900 58,155
063-1915 1,833,736
063-1919 148,518
063-1920 4,406
041-0042 4,484,499
031-2280 248,898
 Grand Total 19,813,853

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0002 - COVID-19 General Assistance	012 - County Executive Office		70 - Other Financing Uses	0.00	19,813,853.00
0002 - COVID-19 General Assistance	012 - County Executive Office		93 - Changes to Committed	19,813,853.00	0.00

Budget Revision Requests

Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:			19,813,853.00	19,813,853.00
1911 - Workers' Comp Self Insurance	012 - County Executive Office	40 - Other Financing Sources	92,303.00	0.00
1911 - Workers' Comp Self Insurance	012 - County Executive Office	50 - Salaries and Employee Benefits	0.00	92,303.00
Fund: 1911 - Workers' Comp Self Insurance, Department: 012 - County Executive Office Total:			92,303.00	92,303.00
1912 - County Liability-Self Insuranc	012 - County Executive Office	40 - Other Financing Sources	1,500,000.00	0.00
1912 - County Liability-Self Insuranc	012 - County Executive Office	89 - Changes to Retained Earnings	0.00	1,500,000.00
Fund: 1912 - County Liability-Self Insuranc, Department: 012 - County Executive Office Total:			1,500,000.00	1,500,000.00
2280 - Fire Protection Dist	031 - Fire	40 - Other Financing Sources	248,898.00	0.00
2280 - Fire Protection Dist	031 - Fire	55 - Services and Supplies	0.00	248,898.00
Fund: 2280 - Fire Protection Dist, Department: 031 - Fire Total:			248,898.00	248,898.00
0001 - General	032 - Sheriff	40 - Other Financing Sources	1,663,477.00	0.00
0001 - General	032 - Sheriff	55 - Services and Supplies	0.00	1,663,477.00
Fund: 0001 - General, Department: 032 - Sheriff Total:			1,663,477.00	1,663,477.00
0042 - Health Care	041 - Public Health	40 - Other Financing Sources	4,484,499.00	0.00
0042 - Health Care	041 - Public Health	55 - Services and Supplies	0.00	2,464,097.00
0042 - Health Care	041 - Public Health	92 - Changes to Restricted	0.00	2,020,402.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:			4,484,499.00	4,484,499.00
0044 - Mental Health Services	043 - Behavioral Wellness	40 - Other Financing Sources	667,998.00	0.00
0044 - Mental Health Services	043 - Behavioral Wellness	55 - Services and Supplies	0.00	667,998.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:			667,998.00	667,998.00
0048 - Mental Health Services Act	043 - Behavioral Wellness	40 - Other Financing Sources	455,758.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness	55 - Services and Supplies	0.00	455,758.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness Total:			455,758.00	455,758.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness	40 - Other Financing Sources	49,003.00	0.00
0049 - Alcohol and Drug Programs	043 - Behavioral Wellness	55 - Services and Supplies	0.00	49,003.00
Fund: 0049 - Alcohol and Drug Programs, Department: 043 - Behavioral Wellness Total:			49,003.00	49,003.00
0055 - Social Services	044 - Social Services	40 - Other Financing Sources	348,463.00	0.00
0055 - Social Services	044 - Social Services	50 - Salaries and Employee Benefits	0.00	270,083.00
0055 - Social Services	044 - Social Services	55 - Services and Supplies	0.00	78,380.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:			348,463.00	348,463.00
0058 - WIOA-WDB	044 - Social Services	40 - Other Financing Sources	17,327.00	0.00
0058 - WIOA-WDB	044 - Social Services	55 - Services and Supplies	0.00	17,327.00
Fund: 0058 - WIOA-WDB, Department: 044 - Social Services Total:			17,327.00	17,327.00
0057 - Child Support Services	045 - Child Support Services	40 - Other Financing Sources	207,424.00	0.00
0057 - Child Support Services	045 - Child Support Services	55 - Services and Supplies	0.00	207,424.00

Budget Revision Requests

	Fund: 0057 - Child Support Services, Department: 045 - Child Support Services Total:		207,424.00	207,424.00
0076 - Planning and Development	053 - Planning & Development	40 - Other Financing Sources	95,216.00	0.00
0076 - Planning and Development	053 - Planning & Development	55 - Services and Supplies	0.00	95,216.00
	Fund: 0076 - Planning and Development, Department: 053 - Planning & Development Total:		95,216.00	95,216.00
0001 - General	054 - Public Works	40 - Other Financing Sources	71,494.00	0.00
0001 - General	054 - Public Works	55 - Services and Supplies	0.00	71,494.00
	Fund: 0001 - General, Department: 054 - Public Works Total:		71,494.00	71,494.00
0015 - Roads-Operations	054 - Public Works	40 - Other Financing Sources	184,361.00	0.00
0015 - Roads-Operations	054 - Public Works	55 - Services and Supplies	0.00	184,361.00
	Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:		184,361.00	184,361.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works	40 - Other Financing Sources	109,796.00	0.00
1930 - Resource Recovery & Waste Mgt	054 - Public Works	55 - Services and Supplies	0.00	109,796.00
	Fund: 1930 - Resource Recovery & Waste Mgt, Department: 054 - Public Works Total:		109,796.00	109,796.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	40 - Other Financing Sources	40,590.00	0.00
2400 - Flood Ctrl/Wtr Cons Dst Mt	054 - Public Works	55 - Services and Supplies	0.00	40,590.00
	Fund: 2400 - Flood Ctrl/Wtr Cons Dst Mt, Department: 054 - Public Works Total:		40,590.00	40,590.00
2870 - Laguna Co Sanitation-General	054 - Public Works	40 - Other Financing Sources	10,899.00	0.00
2870 - Laguna Co Sanitation-General	054 - Public Works	55 - Services and Supplies	0.00	10,899.00
	Fund: 2870 - Laguna Co Sanitation-General, Department: 054 - Public Works Total:		10,899.00	10,899.00
3050 - Water Agency	054 - Public Works	40 - Other Financing Sources	9,650.00	0.00
3050 - Water Agency	054 - Public Works	55 - Services and Supplies	0.00	9,650.00
	Fund: 3050 - Water Agency, Department: 054 - Public Works Total:		9,650.00	9,650.00
0065 - Affordable Housing	057 - Community Services	40 - Other Financing Sources	7,500,000.00	0.00
0065 - Affordable Housing	057 - Community Services	55 - Services and Supplies	0.00	7,500,000.00
	Fund: 0065 - Affordable Housing, Department: 057 - Community Services Total:		7,500,000.00	7,500,000.00
0050 - Clerk-Recorder	062 - Clerk-Recorder-Assessor	40 - Other Financing Sources	11,882.00	0.00
0050 - Clerk-Recorder	062 - Clerk-Recorder-Assessor	55 - Services and Supplies	0.00	11,882.00
	Fund: 0050 - Clerk-Recorder, Department: 062 - Clerk-Recorder-Assessor Total:		11,882.00	11,882.00
1900 - Vehicle Operations/Maintenance	063 - General Services	40 - Other Financing Sources	58,155.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services	50 - Salaries and Employee Benefits	0.00	58,112.00
1900 - Vehicle Operations/Maintenance	063 - General Services	55 - Services and Supplies	0.00	43.00
	Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:		58,155.00	58,155.00
1915 - Information Technology Svcs	063 - General Services	40 - Other Financing Sources	1,833,736.00	0.00
1915 - Information Technology Svcs	063 - General Services	50 - Salaries and Employee Benefits	0.00	36,483.00
1915 - Information Technology Svcs	063 - General Services	55 - Services and Supplies	0.00	1,503,966.00

Budget Revision Requests

1915 - Information Technology Srvc	063 - General Services	65 - Capital Assets	0.00	293,287.00
	Fund: 1915 - Information Technology Srvc, Department: 063 - General Services Total:		1,833,736.00	1,833,736.00
1919 - Communications Services	063 - General Services	40 - Other Financing Sources	148,518.00	0.00
1919 - Communications Services	063 - General Services	50 - Salaries and Employee Benefits	0.00	17,548.00
1919 - Communications Services	063 - General Services	55 - Services and Supplies	0.00	130,970.00
	Fund: 1919 - Communications Services, Department: 063 - General Services Total:		148,518.00	148,518.00
1920 - Utilities Services	063 - General Services	40 - Other Financing Sources	4,406.00	0.00
1920 - Utilities Services	063 - General Services	50 - Salaries and Employee Benefits	0.00	4,406.00
	Fund: 1920 - Utilities Services, Department: 063 - General Services Total:		4,406.00	4,406.00

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Wesley Welch	CEO Analyst	All Depts-All Funds	6/30/2021 3:28:24 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2021 1:19:35 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2021 3:45:43 PM	Y
C. Price	Chief Deputy Controller	All Depts-All Funds	7/1/2021 4:28:15 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 5:14:34 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 5:29:06 PM	Y

Budget Revision Requests

Document Number: BJE - 0007745 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: State Asset Forfeiture funds

Budget Action: Establish appropriations of \$8,726 in the Sheriff General Fund for Services and Supplies (\$8,726) funded by release of Restricted - Sheriff Asset Forfeiture - Federal fund balance.

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 Treasury, agencies are prohibited from budgeting anticipated receipts from asset seizures. Therefore, the Sheriff's Office did not budget for any revenue or corresponding increase in fund balance. Purchases include uniforms, badges, helmets, and equipment for Goleta City menu items.

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		55 - Services and Supplies	0.00	8,725.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	8,725.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>8,725.00</u>	<u>8,725.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Eduardo Lozada		032-Sheriff	6/29/2021 8:35:50 AM	Y
William Coulson	Fund/Department	032-Sheriff Funds	6/29/2021 8:38:15 AM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	6/29/2021 11:40:33 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 8:23:07 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 9:37:38 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:49:05 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	6/30/2021 1:14:59 PM	Y

Budget Revision Requests

Document Number: BJE - 0007747 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning and Development Petroleum Fund: FY 2020-21 Residual Fund Balance

Budget Action: Establish Appropriations of \$225,000 in the Planning and Development Department Petroleum Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

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

The residual fund balance was due to cost savings during the year.

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	225,000.00	0.00
0045 - Petroleum Department	053 - Planning & Development		92 - Changes to Restricted	0.00	225,000.00
Fund: 0045 - Petroleum Department, Department: 053 - Planning & Development Total:				<u>225,000.00</u>	<u>225,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2021 1:13:00 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/30/2021 1:26:25 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 2:05:25 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	6/30/2021 2:16:27 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:05:19 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:20:41 AM	Y

Budget Revision Requests

Document Number: BJE - 0007748 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD/CEO - Equity Funding

Budget Action: Increase appropriations of \$15,000 in Community Services Department General Fund, for Services and Supplies funded by an Intrafund Expenditure Transfer (-) from General County Programs. Transfer appropriations of \$15,000 in General County Programs General Fund from Services and Supplies to Intrafund Expenditure Transfers (+) to allocate Racial Equity appropriations to the correct Object Level.

Justification: This budget revision is necessary to reflect the Board's Action during the Special Session Meeting on December 1, 2020 on Advancing Racial Equity and Inclusion in Santa Barbara County. During that hearing, Community Services Department's Sustainability Division and Office of Arts and Culture were allocated \$19,200 and \$75,000 respectively, for a total of \$94,200. This BJE is for the amount of expenses incurred during FY20-21, with the balance and work continuing into FY21-22.

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	057 - Community Services		55 - Services and Supplies	0.00	15,000.00
0001 - General	057 - Community Services		80 - Intrafund Expenditure Transfers (-)	0.00	(15,000.00)
Fund: 0001 - General, Department: 057 - Community Services Total:				<u>0.00</u>	<u>0.00</u>
0001 - General	990 - General County Programs		55 - Services and Supplies	0.00	(15,000.00)
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	15,000.00
Fund: 0001 - General, Department: 990 - General County Programs 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>
Ryder Bailey	Fund/Department	057-Parks Funds	7/1/2021 11:00:55 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/1/2021 11:03:07 AM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/1/2021 11:06:11 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2021 11:08:11 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2021 12:23:07 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 5:15:05 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 5:31:20 PM	Y

Budget Revision Requests

Document Number: BJE - 0007753 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Health: FY 2020-21 Residual Fund Balance

Budget Action: Establish Appropriation of \$3,000,000 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. Establish appropriation of \$3,000,000 in the Public Health Department Health Care 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 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	3,000,000.00	0.00
0042 - Health Care	041 - Public Health		92 - Changes to Restricted	0.00	3,000,000.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>3,000,000.00</u>	<u>3,000,000.00</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	6/29/2021 2:38:26 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/29/2021 3:23:52 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/29/2021 4:45:32 PM	Y
Lauren Frapwell	FACS Supervisor	All Depts-All Funds	6/29/2021 5:00:49 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 8:04:54 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	6/30/2021 9:01:39 AM	Y
Juan Izquierdo	Chief Deputy Controller	All Depts-All Funds	6/30/2021 1:13:38 PM	Y

Budget Revision Requests

Document Number: BJE - 0007757 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Fisheries Enhancement: FY 2020-21 Residual Fund Balance

Budget Action: Establish Appropriation of \$25,000 in the Planning and Development Department 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 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.

The residual fund balance was due to delayed receipt of 2020 Fisheries Enhancement Fees and fewer reimbursements for Fisheries safety equipment.

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	25,000.00	0.00
0061 - Fisheries Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	25,000.00
Fund: 0061 - Fisheries Enhancement, Department: 053 - Planning & Development 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>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2021 11:51:56 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/30/2021 1:26:40 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 1:53:45 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	6/30/2021 2:12:36 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:08:00 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:22:41 AM	Y

Budget Revision Requests

Document Number: BJE - 0007758 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development: FY 2020-21 Fishermen Contingency Residual Fund Balance

Budget Action: Establish appropriations of \$5,000 in the Planning and Development Fishermen Contingency 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 reimbursement claims to local commercial fishermen 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>
0062 - Local Fishermen Contingency	053 - Planning & Development		90 - Changes to Residual Fund Balance	5,000.00	0.00
0062 - Local Fishermen Contingency	053 - Planning & Development		92 - Changes to Restricted	0.00	5,000.00
Fund: 0062 - Local Fishermen Contingency, Department: 053 - Planning & Development 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>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2021 12:12:56 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/30/2021 2:06:13 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 2:06:47 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:05:56 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:25:16 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 9:37:05 AM	Y

Budget Revision Requests

Document Number: BJE - 0007759 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Appropriate Funds for Unbudgeted Expenditures

Budget Action: Increase appropriations of \$1.8M in County Executive Office County Liability-Self Insurance fund for Services and Supplies funded by unanticipated Premium Contribution revenue (\$1.1M) release of Retained Earnings (\$0.7M).

Justification: The BJE increases appropriations of \$1.8M in County Executive Office County Liability-Self Insurance for Services and Supplies funded by unanticipated Premium Contribution revenue (\$1.1M) release of Retained Earnings (\$0.7M).

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		45 - Miscellaneous Revenue	1,100,000.00	0.00
1912 - County Liability-Self Insuranc	012 - County Executive Office		55 - Services and Supplies	0.00	1,800,000.00
1912 - County Liability-Self Insuranc	012 - County Executive Office		89 - Changes to Retained Earnings	700,000.00	0.00
Fund: 1912 - County Liability-Self Insuranc, Department: 012 - County Executive Office Total:				<u>1,800,000.00</u>	<u>1,800,000.00</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	6/30/2021 1:12:28 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 2:07:56 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:08:29 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:24:00 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 9:45:19 AM	Y

Budget Revision Requests

Document Number: BJE - 0007760 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD/HCD: Increase Appropriations for CDBG Projects

Budget Action: Increase appropriations of \$20,000 in Community Service Department, CDBG Fund, for Services and Supplies funded by unanticipated revenue from the CDBG program.

Justification: This BJE is necessary to create appropriations for CDBG related projects that were awarded later during the second half of the fiscal year. When budgeting for FY 20-21, CSD did not anticipate any new additional projects to be awarded and related costs to be incurred in the 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>
0064 - CDBG Federal	057 - Community Services		26 - Intergovernmental Revenue-Federal	20,000.00	0.00
0064 - CDBG Federal	057 - Community Services		55 - Services and Supplies	0.00	20,000.00
Fund: 0064 - CDBG Federal, Department: 057 - Community Services Total:				<u>20,000.00</u>	<u>20,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Nicole Parmelee	CEO Analyst	All Depts-All Funds	6/30/2021 3:39:07 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 4:30:51 PM	Y
Steven Fung	Fund/Department	057-Housing/Community Development Funds	6/30/2021 4:36:00 PM	Y
Ryder Bailey	Fund/Department	057-Parks Funds	6/30/2021 4:36:56 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:58:57 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:22:14 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 1:31:44 PM	Y

Budget Revision Requests

Document Number: BJE - 0007763 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Coastal Resource Enhancement: FY 2020-21 Residual Fund Balance

Budget Action: Establish appropriations of \$450,000 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.

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	450,000.00	0.00
0063 - Coast Resource Enhancement	053 - Planning & Development		92 - Changes to Restricted	0.00	450,000.00
Fund: 0063 - Coast Resource Enhancement, Department: 053 - Planning & Development Total:				<u>450,000.00</u>	<u>450,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2021 1:53:25 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/30/2021 2:05:53 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 2:09:32 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	6/30/2021 2:10:28 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:07:18 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:20:59 AM	Y

Budget Revision Requests

Document Number: BJE - 0007767 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning & Development Fish and Wildlife: FY 2020-21 Residual Fund Balance

Budget Action: Establish Appropriation of \$10,000 in the Planning and Development Department Fish and Wildlife 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.

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>
0041 - Fish and Game	053 - Planning & Development		90 - Changes to Residual Fund Balance	10,000.00	0.00
0041 - Fish and Game	053 - Planning & Development		92 - Changes to Restricted	0.00	10,000.00
Fund: 0041 - Fish and Game, Department: 053 - Planning & Development Total:				<u>10,000.00</u>	<u>10,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Crysta Rider	Fund/Department	053-Planning & Development Funds	6/30/2021 3:34:02 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	6/30/2021 3:59:29 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 4:20:01 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	6/30/2021 4:24:20 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 4:59:35 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:21:27 AM	Y

Budget Revision Requests

Document Number: BJE - 0007769 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Prop 172 Revenues

Budget Action: Increase appropriations of \$6,817,860 in General County Programs General Fund to increase Restricted Public Safety Prop 172 fund balance funded by unanticipated Intergovernmental Revenue-State.

Justification: This budget revision allocates unanticipated Prop 172 funds to the Restricted Public Safety Prop 172 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	990 - General County Programs		25 - Intergovernmental Revenue-State	6,817,860.00	0.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	0.00	6,817,860.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>6,817,860.00</u>	<u>6,817,860.00</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	6/30/2021 3:50:18 PM	Y
Sara Weal	FACS	All Depts-All Funds	6/30/2021 4:18:58 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	6/30/2021 5:00:39 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 8:21:49 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 9:41:44 AM	Y

Budget Revision Requests

Document Number: BJE - 0007770 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: CSD/HCD - Affordable Housing: FY 20/21 Residual Fund Balance

Budget Action: Establish appropriations of \$200,000 in the CSD Affordable Housing Fund to increase Restricted Fund Balance funded by a decrease 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 in-lieu housing fees.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0065 - Affordable Housing	057 - Community Services		90 - Changes to Residual Fund Balance	200,000.00	0.00
0065 - Affordable Housing	057 - Community Services		92 - Changes to Restricted	0.00	200,000.00
Fund: 0065 - Affordable Housing, Department: 057 - Community Services Total:				<u>200,000.00</u>	<u>200,000.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Steven Fung	Fund/Department	057-Housing/Community Development Funds	7/1/2021 12:39:56 PM	Y
Nicole Parmelee	CEO Analyst	All Depts-All Funds	7/1/2021 12:47:55 PM	Y
Sherman Hansen II	Fund/Department	057-Parks Funds	7/1/2021 12:50:36 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2021 1:20:23 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 1:36:09 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2021 1:45:31 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 5:15:18 PM	Y

Budget Revision Requests

Document Number: BJE - 0007774 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Place excess Courts Revenue in fund balance for future use

Budget Action: Increase appropriations of \$750,000 in Sheriff General Fund to increase Restricted Sheriff Categorical Grants fund balance funded by a decrease in appropriations for Salaries and Benefits.

Justification: Place excess Santa Barbara County Court Security revenue in fund balance for future use.

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	(750,000.00)
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	750,000.00
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>
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/30/2021 5:44:37 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	6/30/2021 5:46:40 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2021 9:17:40 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2021 9:27:15 AM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 5:15:33 PM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 5:31:47 PM	Y

Budget Revision Requests

Document Number: BJE - 0007776 Agenda Item: Agenda Date: 7/13/2021 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Planning and Development Isla Vista In-Lieu Parking Fee Fund: FY 2020-21 Residual Fund Balance

Budget Action: Establish Appropriations of \$5,000 in the Planning and Development Department Isla Vista In-Lieu Parking Fee Fund to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year end.

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

The residual fund balance is due to interest.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		90 - Changes to Residual Fund Balance	5,000.00	0.00
1416 - Isla Vista In-Lieu Parking Fee	053 - Planning & Development		92 - Changes to Restricted	0.00	5,000.00
Fund: 1416 - Isla Vista In-Lieu Parking Fee, Department: 053 - Planning & Development 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>
Crysta Rider	Fund/Department	053-Planning & Development Funds	7/1/2021 9:32:33 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/1/2021 9:51:59 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/1/2021 10:11:20 AM	Y
Lauren Frapwell	Clerk of the Board	All Depts-All Funds	7/1/2021 10:22:21 AM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	7/1/2021 12:23:27 PM	Y
Nancy Anderson	Budget Director	All Depts-All Funds	7/1/2021 5:15:51 PM	Y