



one COUNTY | one FUTURE

# County of Santa Barbara

105 Anapamu Street, Santa  
Barbara

## Legislation Text

---

**File #:** 21-00658, **Version:** 1

---

Consider recommendations regarding Budget Revisions of Appropriations - Governmental Accounting Standards Board (GASB) 84 Conversion, as follows: (4/5 Vote Required)

- a) Approve budget revisions necessary to transfer resources held in County fiduciary funds to County governmental funds in accordance with GASB Statement No. 84 which require 4/5 approval vote from the Board of Supervisors; and
- b) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines because they consist of governmental fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.