




Agenda Item: D-7  
Agenda Date: August 17, 2023  
Agenda Placement: Admin.  
Estimated Time: N/A  
Continued Item: No

## Board Agenda Item

TO: Air Pollution Control District Board

FROM: Aeron Arlin Genet, Air Pollution Control Officer 

CONTACT: Kristina Aguilar, CPA, Administrative Division Manager, (805) 979-8288

SUBJECT: Year-End Transfers and Revisions of Appropriations

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### RECOMMENDATION:

Approve budget revisions and transfers necessary to close the District's accounting records for all District funds for the fiscal year ended June 30, 2023 (Fiscal Year 2022-23).

### DISCUSSION:

During the period of June 30 to July 12, District staff works with the County Auditor-Controller to review and complete the fiscal year-end closing process. The outcome of this review may find that certain transfers, revisions, or adjustments are necessary to accomplish an efficient and effective closing process. Per the County Auditor-Controller, these adjustments require Board approval. The requested revisions are attached for your Board's consideration.

### ATTACHMENT:

- A. Budget Revision Requests

ATTACHMENT A

Budget Revision Requests

August 17, 2023

Santa Barbara County Air Pollution Control District  
Board of Directors

260 San Antonio Road, Suite A  
Santa Barbara, California 93110

## Budget Revision Requests

No. 1

Title: Increase Restricted \$2 DMV Fund Balance

Budget Action: Establish appropriations of \$599,248 to increase Restricted \$2 DMV fund balance by unanticipated unspent proceeds at year end.

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No. 2

Title: Increase Committed Clean Air Fund Fund Balance

Budget Action: Establish appropriations of \$50,000 to increase the Clean Air fund fund balance by excess mutual settlement proceeds at year end.

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No. 3

Title: Increase Restricted Grants Fund Balance

Budget Action: Establish appropriations of \$2,527,521 to increase Restricted Grants fund balance by unanticipated unspent proceeds at year end.

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No. 4

Title: Decrease Committed Operational Activities Fund Balance

Budget Action: At the end of the fiscal year the District deposits or withdrawal residual/net profit (loss) from it's Operational Activities Fund Balance. The ending amount for FY 2021-22 was (\$44,223)

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No. 5

Title: Increase Committed Data Acquisition System (DAS) Fund Balance

Budget Action: Establish appropriations of \$70,787 to increase the DAS fund balance by unanticipated unspent proceeds at year end.

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No. 6

Title: Increase Committed Monitoring Program Fund Balance

Budget Action: Establish appropriations of \$119,075 to increase the Monitoring fund balance by unanticipated unspent proceeds at year end.