




air pollution control district
SANTA BARBARA COUNTY

Agenda Item: D-10
Agenda Date: August 21, 2025
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

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, 2025 (Fiscal Year 2024-25).

DISCUSSION:

During the period of June 30 to July 10, 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 21, 2025

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 \$43,411 to increase Restricted \$2 DMV fund balance by unanticipated unspent proceeds at year end.

No. 2

Title: Increase 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 2024-25 was \$162,265

No. 3

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

Budget Action: Establish appropriations of \$154,374 to increase the DAS fund balance by unanticipated unspent proceeds at year end.

No. 4

Title: Increase Committed Monitoring Program Fund Balance

Budget Action: Establish appropriations of \$125,957 to increase the Monitoring fund balance by unanticipated unspent proceeds at year end.
