

Attachment B:
Budget Revision Requests-
Board of Supervisor 4/5
Approval Required

Budget Revision Requests 8/18/2020

Revision No.: 0006931
Departments: General Services
Title: Increase Capital Outlay Committed Fund Balance
Budget Action: Transfer appropriations of \$11,716,387 in General Services Department, Capital Outlay Fund from Capital Assets (11,470,753) and services and supplies (245,634) to an Increase to Committed Fund Balance by \$11,716,387

Revision No.: 0007075
Departments: Behavioral Wellness, General County Programs
Title: Behavioral Wellness: Restricted Fund Balance and General Fund to offset COVID-19 revenue loss
Budget Action: Decrease budgeted revenues of \$3,298,738 in the Behavior Wellness (MHSA) Fund offset by a release of Restricted Purpose of fund (\$2,048,738) and an operating transfer in (\$1,250,000) from the General Fund (GF). Increase appropriations of \$1.25M in General County Programs GF for Other Financing uses funded by release of Committed Mental Health Fund Balance. Decrease budgeted revenues of \$583,000 in the Behavioral Wellness (MH) Fund offset by a release of Restricted Purpose of fund balance.

Revision No.: 0007086
Departments: Sheriff
Title: Release fund balance for AB109
Budget Action: Decrease budgeted revenues of \$362,715 in Sheriff General Fund in Intergovernmental Revenue - State offset by a release of Restricted Local Realignment 2011.

Revision No.: 0007093
Departments: North County Jail
Title: Release committed fund balance to fund North County Jail project costs
Budget Action: Increase appropriations of \$486,554 in the North County Jail AB900 Fund for Services and Supplies funded by a release of Committed Purpose of Fund Fund Balance.

Revision No.: 0007097
Departments: General County Programs, Public Health
Title: Transfer Tobacco Settlement Fund Balances from Public Health to General County Programs
Budget Action: Establish appropriations of \$7,423,162 in General County Programs Tobacco Settlement Fund to increase Committed Fund Balance for Health Care Programs (\$7,398,036), Tobacco Settlement (\$4,336), and Unrealized Gains (\$20,790) funded by an intrafund transfer of Committed Fund Balance from Public Health Department Tobacco Settlement Fund.

Revision No.: 0007098
Departments: Sheriff
Title: Release Fund Balance for Courts Security
Budget Action: Increase appropriations of \$500,000 in Sheriff General Fund for Salaries and Employee Benefits funded by release of Committed Emerging Issues Fund Balance.

Revision No.: 0007099
Departments: Sheriff
Title: Record State Asset Forfeiture funds

Budget Revision Requests 8/18/2020

Budget Action: Increase appropriations of \$34,950 in Sheriff General Fund to increase Restricted Sheriff Asset Forfeiture - State Fund Balance funded by Forfeitures and Penalties. Establish appropriations of \$16,187 in the Sheriff General Fund for Services and Supplies (\$10,751) and Capital Assets (\$5,436) funded by release of Restricted - Sheriff Asset Forfeiture - Federal fund balance.

Revision No.: 0007113
Departments: Sheriff
Title: Place unused AB109 fund in Fund Balance for FYE
Budget Action: Decrease appropriations of \$536,575 in Sheriff General fund for unspent project proceeds at year end to establish fund balance carryover.

Revision No.: 0007114
Departments: County Executive Office
Title: Appropriations for Unbudgeted Computer Replacement Expenses
Budget Action: Establish Appropriations of \$65,000 in County Executive Office General Fund for Services and Supplies funded by release of Committed County Executive Programs fund balance.

Revision No.: 0007118
Departments: County Executive Office
Title: Unbudgeted Public Records Act Request Expenses
Budget Action: Establish Appropriations of \$14,700 in County Executive Office General Fund for Salaries and Benefits funded by release of Committed Litigation fund balance.

Revision No.: 0007119
Departments: Behavioral Wellness
Title: Behavioral Wellness: Federal Financial Participation and State General Funds Revised DHCS Invoice
Budget Action: Increase appropriations of \$156,000 in the Behavioral Wellness Mental Health Services Act Fund for Other Charges funded by unanticipated Revenue from Audit Settlements.

Revision No.: 0007121
Departments: Probation
Title: FYE JJCPA Restricted Fund balance adjustment
Budget Action: Increase Appropriations of \$10,000 in Probation Department General Fund to increase Restricted Probation LESF/COPS fund balance funded by a decrease in appropriations for Salaries and Employee Benefits.

Revision No.: 0007122
Departments: North County Jail
Title: Release committed fund balance to fund North County Jail project costs

Budget Revision Requests 8/18/2020

Budget Action: Increase appropriations of \$147,317 in the North County Jail AB900 Fund for capital assets funded by a release of Committed Purpose of Fund Fund Balance.

Revision No.: 0007123
Departments: Probation
Title: FY 19-20 SB678 Restricted Fund Balance
Budget Action: Increase appropriations of \$18,000 in Probation Department General Fund to increase Restricted Local Realignment 2011 fund balance funded by a decrease in appropriations in Salaries and Employee Benefits.

Revision No.: 0007128
Departments: Probation
Title: Increase Appropriations For AB109 FY 19-20 Unspent Funds
Budget Action: Increase appropriations of \$796,310 in Probation Department General Fund to increase Restricted Local Realignment 2011 fund balance funded by a decrease in appropriations for Salaries and Employee Benefits (\$663,000) and Services and Supplies (\$133,310).

Revision No.: 0007132
Departments: Public Defender
Title: Public Defender: Use of Committed Fund Balance for unbudgeted costs
Budget Action: Increase appropriations of \$110,254.00 in the Public Defender's Office, General Fund, for Services and Supplies (\$110,254.00), funded by a release of Public Safety Prop 172 Restricted Fund Balance (\$47,294.00), and Public Defender Programs Committed Fund Balance (\$62,960.00).

Revision No.: 0007135
Departments: District Attorney
Title: DA - Designation for Civil Penalties
Budget Action: Increase appropriations of \$8,140 in the Office of the District Attorney General Fund to increase Restricted Consumer/Environmental fund balance funded by civil penalties.

Revision No.: 0007136
Departments: General Services
Title: Increase Capital Outlay Committed Fund Balance
Budget Action: Increase appropriations of \$150,000 in General Services Department, Capital Outlay Fund to increase committed General Service Projects fund balance funded by unanticipated revenue from interest.

Revision No.: 0007138
Departments: General Services
Title: Transfer appropriations for increased Other Charges in the General Services Utility Fund

Budget Revision Requests
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Budget Action: Transfer appropriations of \$3,450 in the General Services Utility Fund from Retained Earnings to Other Charges for an increase in depreciation expense.

Revision No.: 0007139
Departments: District Attorney
Title: DA - Asset Forfeiture
Budget Action: Increase appropriations in the amount of \$17,537 in the Office of the District Attorney General Fund to increase restricted DA Asset Forfeiture-State fund balance funded by unanticipated penal code violation revenue.

Revision No.: 0007143
Departments: Court Special Services, General County Programs
Title: Balance Court Activity Fund
Budget Action: Increase Appropriations of \$500,000 in General County Programs General fund for Other Financing Uses funded by unanticipated revenue from Fines, Forfeitures, and Penalties. Increase Appropriations of \$564,500 in Court Special Services Court Activities fund for Services and Supplies (564,217) and to increase restrict Dispute Resolution fund balance (283) funded by an operating transfer from the General Fund (\$500,000) and release of Committed Purpose of Fund fund balance (\$64,500).

Revision No.: 0007183
Departments: General County Programs, General Revenues
Title: Increase Appropriations for Unanticipated Cannabis Tax Revenue
Budget Action: Establish appropriations of \$1,867,086 in General Revenues General Fund for Intrafund Expenditure Transfer (Out) funded by unanticipated Cannabis Tax revenue. Increase appropriations of \$1,867,086 in General County Programs General Fund to increase Committed Cannabis fund balance funded by an Intrafund Expenditure Transfer (In) from the General Revenues General Fund.

Budget Revision Requests

Document Number: BJE - 0006931 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event:

Title: Increase Capital Outlay Committed Fund Balance

Budget Action: Transfer appropriations of \$11,716,387 in General Services Department, Capital Outlay Fund from Capital Assets (11,470,753) and services and supplies (245,634) to an Increase to Committed Fund Balance by \$11,716,387

Justification: This budget revision request will increase Committed Fund Balance for the unspent balance in:

19001 \$94,483
 19014 \$309,862
 8000 @ \$302,334
 8768 @ \$75,292
 8809 \$2,120,000
 8810 \$2,000,000
 8811 \$3,096,550
 8812 \$735,234

This committed fund balance will be released in FY 20-21 to continue these capital projects.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0030 - Capital Outlay	063 - General Services		55 - Services and Supplies	0.00	(245,634.00)
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	(11,470,753.00)
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	11,716,387.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				0.00	0.00

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Brian Duggan	Fund/Department	063-General Services Funds	7/7/2020 11:02:06 AM	Y
Toni Bailey	Fund/Department	063-General Services Funds	7/7/2020 2:25:24 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/7/2020 2:32:30 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/7/2020 2:36:01 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/7/2020 4:12:27 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/7/2020 4:48:56 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 12:12:05 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 1:37:31 PM	Y

Budget Revision Requests

Document Number: BJE - 0007075 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness: Restricted Fund Balance and General Fund to offset COVID-19 revenue loss

Budget Action: Decrease budgeted revenues of \$3,298,738 in the Behavior Wellness (MHSA) Fund offset by a release of Restricted Purpose of fund (\$2,048,738) and an operating transfer in (\$1,250,000) from the General Fund (GF). Increase appropriations of \$1.25M in General County Programs GF for Other Financing uses funded by release of Committed Mental Health Fund Balance. Decrease budgeted revenues of \$583,000 in the Behavioral Wellness (MH) Fund offset by a release of Restricted Purpose of fund balance.

Justification: The budget revision is necessary due to the negative impact of COVID-19 on Behavioral Wellness MHSA and MH Fund revenue sources. MHSA revenue is allocated to counties as personal income tax (PIT) payments are made by individuals and collected by the state. Due to the State's delay of calendar year 2019 PIT due date from 4/15 to 7/15, the department will receive lower MHSA revenues in FY 2019/20, but will receive these revenues in FY 2020/21. Overall MHSA Revenues are anticipated to be lower by 6-10% due to COVID-19 when looking at FY 2019/20 and FY 2020/21 combined, but the large unanticipated drop at year end, necessitating this BJE was primarily due to this delayed filing deadline.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0044 - Mental Health Services	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	(583,000.00)	0.00
0044 - Mental Health Services	043 - Behavioral Wellness		92 - Changes to Restricted	583,000.00	0.00
Fund: 0044 - Mental Health Services, Department: 043 - Behavioral Wellness Total:				0.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		25 - Intergovernmental Revenue-State	(3,298,738.00)	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		40 - Other Financing Sources	1,250,000.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		92 - Changes to Restricted	2,048,738.00	0.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness Total:				0.00	0.00
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	1,250,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	1,250,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				1,250,000.00	1,250,000.00

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/7/2020 10:31:43 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/7/2020 1:38:17 PM	Y
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/7/2020 1:40:29 PM	Y
Josue Sanchez	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/7/2020 1:49:03 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/7/2020 1:52:14 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/7/2020 2:26:42 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/7/2020 3:04:42 PM	Y

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Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 12:07:20 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 1:37:05 PM	Y

Budget Revision Requests

Document Number: BJE - 0007086 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release fund balance for AB109

Budget Action: Decrease budgeted revenues of \$362,715 in Sheriff General Fund in Intergovernmental Revenue - State offset by a release of Restricted Local Realignment 2011.

Justification: This budget revisions is necessary to perform an accounting correction for a 2018-19 fiscal year end closing entry that placed \$362,715 of anticipated 2018-19 Local Realignment 2011 revenue into Restricted Local Realignment 2011 fund balance. The 2018-19 anticipated revenue was not received resulting in a need for an accounting correction in fiscal year 2019-20 to correct restricted fund balance and adjust 2019-20 Local Realignment 2011 revenue.

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		25 - Intergovernmental Revenue-State	(362,715.00)	0.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	362,715.00	0.00
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>
Jacqueline Salvador		061-Auditor-Controller	7/6/2020 3:17:54 PM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	7/7/2020 4:30:39 PM	Y
Paul Clementi	CEO Analyst	All Depts-All Funds	7/8/2020 1:46:46 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2020 2:02:42 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2020 2:10:00 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 3:48:55 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 4:44:20 PM	Y

Budget Revision Requests

Document Number: BJE - 0007093 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release committed fund balance to fund North County Jail project costs

Budget Action: Increase appropriations of \$486,554 in the North County Jail AB900 Fund for Services and Supplies funded by a release of Committed Purpose of Fund Fund Balance.

Justification: This budget revision request will increase budgeted appropriations by \$486,554 due to increased construction costs. The 2019/20 adjusted budget was based on projections from the contractor. Construction costs have increased due to the timing of the project and other factors.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0032 - North County Jail AB900	980 - North County Jail		55 - Services and Supplies	0.00	486,554.00
0032 - North County Jail AB900	980 - North County Jail		93 - Changes to Committed	486,554.00	0.00
Fund: 0032 - North County Jail AB900, Department: 980 - North County Jail Total:				<u>486,554.00</u>	<u>486,554.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Toni Bailey	Fund/Department	063-General Services Funds	7/7/2020 11:38:04 AM	Y
Brian Duggan	Fund/Department	063-General Services Funds	7/7/2020 12:20:04 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/7/2020 12:43:08 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/7/2020 12:48:59 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/7/2020 1:00:19 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/7/2020 2:08:30 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 12:04:30 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 1:36:52 PM	Y

Budget Revision Requests

Document Number: BJE - 0007097 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Transfer Tobacco Settlement Fund Balances from Public Health to General County Programs

Budget Action: Establish appropriations of \$7,423,162 in General County Programs Tobacco Settlement Fund to increase Committed Fund Balance for Health Care Programs (\$7,398,036), Tobacco Settlement (\$4,336), and Unrealized Gains (\$20,790) funded by an intrafund transfer of Committed Fund Balance from Public Health Department Tobacco Settlement Fund.

Justification: This budget revision is necessary to transfer the Tobacco Settlement Fund's committed fund balance components from the Public Health Department to General County Programs. On January 29, 2019, the Board of Supervisors authorized the CEO to work with the Public Health Department and Auditor-Controller on transitioning responsibility of the Tobacco Settlement Fund 0046, along with the associated fund balances, from Public Health to General County Programs.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0046 - Tobacco Settlement	041 - Public Health		85 - Intrafund Expenditure Transfers (+)	0.00	7,423,162.00
0046 - Tobacco Settlement	041 - Public Health		93 - Changes to Committed	7,423,162.00	0.00
Fund: 0046 - Tobacco Settlement, Department: 041 - Public Health Total:				<u>7,423,162.00</u>	<u>7,423,162.00</u>
0046 - Tobacco Settlement	990 - General County Programs		80 - Intrafund Expenditure Transfers (-)	0.00	(7,423,162.00)
0046 - Tobacco Settlement	990 - General County Programs		93 - Changes to Committed	0.00	7,423,162.00
Fund: 0046 - Tobacco Settlement, Department: 990 - General County Programs Total:				<u>0.00</u>	<u>0.00</u>

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Suzanne Jacobson	Fund/Department	041-Public Health Funds	7/7/2020 10:59:00 AM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	7/7/2020 11:54:19 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/7/2020 12:07:51 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/7/2020 12:08:39 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/7/2020 12:36:34 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 12:03:25 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 1:36:16 PM	Y

Budget Revision Requests

Document Number: BJE - 0007098 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release Fund Balance for Courts Security

Budget Action: Increase appropriations of \$500,000 in Sheriff General Fund for Salaries and Employee Benefits funded by release of Committed Emerging Issues Fund Balance.

Justification: Release fund balance for excess Courts expenditures for the FYE 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		50 - Salaries and Employee Benefits	0.00	500,000.00
0001 - General	032 - Sheriff		93 - Changes to Committed	500,000.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>500,000.00</u>	<u>500,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Hope Vasquez	Fund/Department	032-Sheriff Funds	7/6/2020 5:43:03 PM	Y
Paul Clementi	CEO Analyst	All Depts-All Funds	7/8/2020 4:50:50 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2020 4:54:00 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2020 5:55:30 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 10:00:13 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/9/2020 8:13:29 AM	Y

Budget Revision Requests

Document Number: BJE - 0007099 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Record State Asset Forfeiture funds

Budget Action: Increase appropriations of \$34,950 in Sheriff General Fund to increase Restricted Sheriff Asset Forfeiture - State Fund Balance funded by Forfeitures and Penalties. Establish appropriations of \$16,187 in the Sheriff General Fund for Services and Supplies (\$10,751) and Capital Assets (\$5,436) 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.

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		15 - Fines, Forfeitures, and Penalties	34,950.00	0.00
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	10,751.00
0001 - General	032 - Sheriff		65 - Capital Assets	0.00	5,436.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	16,187.00	0.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	34,950.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>51,137.00</u>	<u>51,137.00</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	7/7/2020 5:02:07 PM	Y
Paul Clementi	CEO Analyst	All Depts-All Funds	7/8/2020 3:46:12 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2020 4:59:32 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2020 5:56:44 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 10:01:31 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/9/2020 8:14:37 AM	Y

Budget Revision Requests

Document Number: BJE - 0007113 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Place unused AB109 fund in Fund Balance for FYE

Budget Action: Decrease appropriations of \$536,575 in Sheriff General fund for unspent project proceeds at year end to establish fund balance carryover.

Justification: Place remaining unspent budgeted balance of AB109 in 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		55 - Services and Supplies	0.00	(536,575.00)
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	536,575.00
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>
William Coulson	Fund/Department	032-Sheriff Funds	7/7/2020 6:08:27 PM	Y
Paul Clementi	CEO Analyst	All Depts-All Funds	7/10/2020 12:06:25 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/10/2020 12:08:49 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/10/2020 12:43:55 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 1:21:58 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 1:26:34 PM	Y

Budget Revision Requests

Document Number: BJE - 0007114 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Appropriations for Unbudgeted Computer Replacement Expenses

Budget Action: Establish Appropriations of \$65,000 in County Executive Office General Fund for Services and Supplies funded by release of Committed County Executive Programs fund balance.

Justification: Establish Appropriations of \$65,000 in County Executive Office General Fund for Services and Supplies funded by release of Committed County Executive Programs fund balance. Originally, the department planned on replacing the computers at the EOC on a 3-year replacement schedule. However, the prolonged COVID-19 activation necessitated full replacement this 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	012 - County Executive Office		55 - Services and Supplies	0.00	65,000.00
0001 - General	012 - County Executive Office		93 - Changes to Committed	65,000.00	0.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>65,000.00</u>	<u>65,000.00</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	7/8/2020 9:37:04 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2020 9:40:26 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2020 11:15:17 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 11:25:04 AM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 4:45:42 PM	Y

Budget Revision Requests

Document Number: BJE - 0007118 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Unbudgeted Public Records Act Request Expenses

Budget Action: Establish Appropriations of \$14,700 in County Executive Office General Fund for Salaries and Benefits funded by release of Committed Litigation fund balance.

Justification: This budget revision establishes Appropriations of \$14,700 in County Executive Office General Fund for Salaries and Benefits funded by release of Committed Litigation fund balance. An increase in the volume of Public Records Act Requests this fiscal year necessitated unbudgeted staff hours to adequately respond to these requests.

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	14,700.00
0001 - General	012 - County Executive Office		93 - Changes to Committed	14,700.00	0.00
Fund: 0001 - General, Department: 012 - County Executive Office Total:				<u>14,700.00</u>	<u>14,700.00</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	7/8/2020 11:38:36 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2020 12:02:43 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2020 1:21:41 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 3:47:14 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 4:44:09 PM	Y

Budget Revision Requests

Document Number: BJE - 0007119 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Behavioral Wellness: Federal Financial Participation and State General Funds Revised DHCS Invoice

Budget Action: Increase appropriations of \$156,000 in the Behavioral Wellness Mental Health Services Act Fund for Other Charges funded by unanticipated Revenue from Audit Settlements.

Justification: The state issues a revised overpayment invoice for FY 2013/14 through FY 2018/19, increasing the total due to the state by \$156,000. The Behavioral Wellness had anticipated issuing repayment of \$441,000 for this period, although the revised invoice received 07/08/2020 indicated that this amount had increased to a total of \$597,101.25. These overpayments are due to the state's Short Doyel Medi-Cal claim processing system issuing payments based on incorrect Federal Financial Participation (FFP) and State General Funds (SGF) ratios.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0048 - Mental Health Services Act	043 - Behavioral Wellness		45 - Miscellaneous Revenue	156,000.00	0.00
0048 - Mental Health Services Act	043 - Behavioral Wellness		60 - Other Charges	0.00	156,000.00
Fund: 0048 - Mental Health Services Act, Department: 043 - Behavioral Wellness Total:				<u>156,000.00</u>	<u>156,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Chris Ribeiro	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/8/2020 2:35:52 PM	Y
Tor Hargens	Fund/Department	043-Alcohol,Drug,&Mental Hlth Svcs Funds	7/8/2020 2:38:41 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/8/2020 2:51:04 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2020 3:06:28 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2020 3:11:33 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 3:47:49 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 4:43:55 PM	Y

Budget Revision Requests

Document Number: BJE - 0007121 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: FYE JJCPA Restricted Fund balance adjustment

Budget Action: Increase Appropriations of \$10,000 in Probation Department General Fund to increase Restricted Probation LESF/COPS fund balance funded by a decrease in appropriations for Salaries and Employee Benefits.

Justification: This establishes Appropriations of \$10,000 as a result of unspent budgeted funds. These funds will be used in future fiscal years.

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		50 - Salaries and Employee Benefits	0.00	(10,000.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	10,000.00
Fund: 0001 - General, Department: 022 - Probation 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>
Christina Sibley	Fund/Department	022-Probation Funds	7/8/2020 3:12:34 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/8/2020 3:13:17 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2020 3:16:45 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2020 3:28:59 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 3:51:43 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/8/2020 4:44:33 PM	Y

Budget Revision Requests

Document Number: BJE - 0007122 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Release committed fund balance to fund North County Jail project costs

Budget Action: Increase appropriations of \$147,317 in the North County Jail AB900 Fund for capital assets funded by a release of Committed Purpose of Fund Fund Balance.

Justification: This budget revision request will increase budgeted appropriations by \$147,317 to fund technology equipment. The timing of the 2019/20 adjusted budget was based on estimated timing of IT and Communications equipment which was delivered earlier than planned.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0032 - North County Jail AB900	980 - North County Jail		65 - Capital Assets	0.00	147,317.00
0032 - North County Jail AB900	980 - North County Jail		93 - Changes to Committed	147,317.00	0.00
Fund: 0032 - North County Jail AB900, Department: 980 - North County Jail Total:				<u>147,317.00</u>	<u>147,317.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Toni Bailey	Fund/Department	063-General Services Funds	7/9/2020 12:00:48 PM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/9/2020 1:48:49 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/9/2020 1:54:59 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/9/2020 3:54:20 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/9/2020 4:12:09 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 9:21:02 AM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 9:24:56 AM	Y

Budget Revision Requests

Document Number: BJE - 0007123 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: FY 19-20 SB678 Restricted Fund Balance

Budget Action: Increase appropriations of \$18,000 in Probation Department General Fund to increase Restricted Local Realignment 2011 fund balance funded by a decrease in appropriations in Salaries and Employee Benefits.

Justification: This Budget Revision Request increases and transfers appropriations to allow for an increase to Restricted Local Realignment 2011 as a result of unspent budgeted funds of \$18,000. These funds will be used in future fiscal years.

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		50 - Salaries and Employee Benefits	0.00	(18,000.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	18,000.00
Fund: 0001 - General, Department: 022 - Probation 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>
Christina Sibley	Fund/Department	022-Probation Funds	7/8/2020 3:57:13 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/8/2020 3:58:11 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/8/2020 4:49:12 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/8/2020 5:57:34 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/8/2020 10:00:49 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/9/2020 8:14:05 AM	Y

Budget Revision Requests

Document Number: BJE - 0007128 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations For AB109 FY 19-20 Unspent Funds

Budget Action: Increase appropriations of \$796,310 in Probation Department General Fund to increase Restricted Local Realignment 2011 fund balance funded by a decrease in appropriations for Salaries and Employee Benefits (\$663,000) and Services and Supplies (\$133,310).

Justification: This Budget Revision Request increases appropriations to allow for an increase to Restricted Local Realignment 2011 fund balance for AB109 FY 19-20 unspent funds. The unspent funds consist of salary savings from Probation AB109 grant funded positions (including vacancies) and lower than anticipated services and supplies expenditures. The unspent funds will be available for the continuance of existing AB109 service levels or enhance them in future fiscal years.

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		50 - Salaries and Employee Benefits	0.00	(663,000.00)
0001 - General	022 - Probation		55 - Services and Supplies	0.00	(133,310.00)
0001 - General	022 - Probation		92 - Changes to Restricted	0.00	796,310.00
Fund: 0001 - General, Department: 022 - Probation 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>
Benjamin Meza	Fund/Department	022-Probation Funds	7/9/2020 9:33:26 AM	Y
Christina Sibley	Fund/Department	022-Probation Funds	7/9/2020 10:05:40 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/9/2020 11:25:52 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/9/2020 11:38:08 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/9/2020 11:43:48 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 9:19:38 AM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 9:24:38 AM	Y

Budget Revision Requests

Document Number: BJE - 0007132 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Public Defender: Use of Committed Fund Balance for unbudgeted costs

Budget Action: Increase appropriations of \$110,254.00 in the Public Defender's Office, General Fund, for Services and Supplies (\$110,254.00), funded by a release of Public Safety Prop 172 Restricted Fund Balance (\$47,294.00), and Public Defender Programs Committed Fund Balance (\$62,960.00).

Justification: This budget revision would appropriate an additional \$110,254.00 in the Public Defender's Services & Supplies budget funded by a release of Public Safety Prop 172 Restricted Fund Balance (\$47,294.00) and Public Defender Programs Committed Fund Balance (\$62,960.00) in order to avoid object level overdraft at year-end. Services and Supplies will exceed budget due to unanticipated expenses in the following areas:

1. Janitorial Services-PPE equipment purchased for staff due to Covid-19.
2. Copier Expense-Legacy assets that are outdated and needed to be replaced. New equipment purchased to meet demands of the Public Defender's Office.
3. Books & Subscriptions-Costs were higher this year due to modification of legal research software and purchasing video conferencing licenses due to remote workforce needs.
4. IT Hardware-Currently over budget amount, with an additional \$33,302.00 needed to balance line item. Legacy assets that are outdated and potential security risks need to be retired. Additional computer equipment that meets new lifecycle management/sustainability policies purchased. Covid-19 remote workforce related purchases.
5. Contractual Services-Currently over budget amount, with an additional \$15,331.00 needed to balance line item. Costs were higher this year due to transcription costs, translation costs, and AmeriCorps agreement through United Way.

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	023 - Public Defender		55 - Services and Supplies	0.00	110,254.00
0001 - General	023 - Public Defender		92 - Changes to Restricted	47,294.00	0.00
0001 - General	023 - Public Defender		93 - Changes to Committed	62,960.00	0.00
Fund: 0001 - General, Department: 023 - Public Defender Total:				<u>110,254.00</u>	<u>110,254.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Diane Engler		023-Public Defender	7/9/2020 4:20:19 PM	Y
Deepak Budwani	Fund/Department	023-Public Defender Funds	7/9/2020 4:28:51 PM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/9/2020 4:58:33 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/9/2020 5:04:03 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/9/2020 7:29:42 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 9:18:41 AM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 9:23:32 AM	Y

Budget Revision Requests

Document Number: BJE - 0007135 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Designation for Civil Penalties

Budget Action: Increase appropriations of \$8,140 in the Office of the District Attorney General Fund to increase Restricted Consumer/Environmental fund balance funded by civil penalties.

Justification: In Fiscal Year 2019/20, the District Attorney received funds from penalties and fines on civil cases. Pursuant to BPC 17206 these funds are to be used to support the District Attorney's prosecution efforts on civil cases within our office. During Fiscal Year 2019/20, the District Attorney received \$208,139.64 in excess of expenses used to support current prosecution efforts, therefore these funds need to be restricted for civil prosecution efforts. We have previously adjusted our budget for \$200,000 via BJE - 0006992.

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	8,140.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	8,140.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>8,140.00</u>	<u>8,140.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Shane Nazareth		021-District Attorney	7/9/2020 3:23:42 PM	Y
Nicole Myung	Fund/Department	021-District Attorney Funds	7/9/2020 3:24:21 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/9/2020 3:46:38 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/9/2020 4:23:31 PM	Y
Paul Clementi	CEO Analyst	All Depts-All Funds	7/9/2020 4:34:23 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 9:19:18 AM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 9:24:17 AM	Y

Budget Revision Requests

Document Number: BJE - 0007136 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Capital Outlay Committed Fund Balance

Budget Action: Increase appropriations of \$150,000 in General Services Department, Capital Outlay Fund to increase committed General Service Projects fund balance funded by unanticipated revenue from interest.

Justification: This budget revision request will increase Committed Fund Balance for the unspent balance in Project 8000 due to higher than anticipated Interest Income.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0030 - Capital Outlay	063 - General Services		20 - Use of Money and Property	150,000.00	0.00
0030 - Capital Outlay	063 - General Services		93 - Changes to Committed	0.00	150,000.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>150,000.00</u>	<u>150,000.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Brian Duggan	Fund/Department	063-General Services Funds	7/10/2020 8:10:26 AM	Y
Toni Bailey	Fund/Department	063-General Services Funds	7/10/2020 8:32:25 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/10/2020 8:35:04 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/10/2020 8:41:04 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/10/2020 9:09:51 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/10/2020 9:16:15 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 9:19:02 AM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 9:23:57 AM	Y

Budget Revision Requests

Document Number: BJE - 0007138 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Transfer appropriations for increased Other Charges in the General Services Utility Fund

Budget Action: Transfer appropriations of \$3,450 in the General Services Utility Fund from Retained Earnings to Other Charges for an increase in depreciation expense.

Justification: This budget revision request is due to a restatement to account for 2 EV Charging Stations. The resulting entry requires an increase for depreciation expenses in the amount of \$3,450 (rounded) in the current year, the source for this entry is retained earnings from utility service revenue.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
1920 - Utilities Services	063 - General Services		60 - Other Charges	0.00	3,450.00
1920 - Utilities Services	063 - General Services		89 - Changes to Retained Earnings	3,450.00	0.00
Fund: 1920 - Utilities Services, Department: 063 - General Services Total:				<u>3,450.00</u>	<u>3,450.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Toni Bailey	Fund/Department	063-General Services Funds	7/10/2020 8:34:15 AM	Y
Brian Duggan	Fund/Department	063-General Services Funds	7/10/2020 8:37:50 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	7/10/2020 8:40:50 AM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/10/2020 8:43:00 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/10/2020 9:20:27 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/10/2020 9:31:36 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 11:44:45 AM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 11:52:12 AM	Y

Budget Revision Requests

Document Number: BJE - 0007139 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: DA - Asset Forfeiture

Budget Action: Increase appropriations in the amount of \$17,537 in the Office of the District Attorney General Fund to increase restricted DA Asset Forfeiture-State fund balance funded by unanticipated penal code violation revenue.

Justification: We are unable to anticipate/budget for asset seizures. \$17,537 from Agency Fund 1079 (DA Asset Forfeiture-State) needs to be recognized as revenue and appropriated to restricted fund balance component 9725 (DA Asset Forfeiture-State).

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	17,537.00	0.00
0001 - General	021 - District Attorney		92 - Changes to Restricted	0.00	17,537.00
Fund: 0001 - General, Department: 021 - District Attorney Total:				<u>17,537.00</u>	<u>17,537.00</u>

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Nicole Myung	Fund/Department	021-District Attorney Funds	7/10/2020 9:40:03 AM	Y
Shane Nazareth		021-District Attorney	7/10/2020 9:41:29 AM	Y
Sara Weal	FACS	All Depts-All Funds	7/10/2020 9:45:53 AM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/10/2020 9:57:36 AM	Y
Rachel Lipman	CEO Analyst	All Depts-All Funds	7/10/2020 10:02:04 AM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 11:44:15 AM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 11:51:37 AM	Y

Budget Revision Requests

Document Number: BJE - 0007143 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Balance Court Activity Fund

Budget Action: Increase Appropriations of \$500,000 in General County Programs General fund for Other Financing Uses funded by unanticipated revenue from Fines, Forfeitures, and Penalties. Increase Appropriations of \$564,500 in Court Special Services Court Activities fund for Services and Supplies (564,217) and to increase restrict Dispute Resolution fund balance (283) funded by an operating transfer from the General Fund (\$500,000) and release of Committed Purpose of Fund fund balance (\$64,500).

Justification: This Budget Revision Balances the Court Activity Fund by: 1) recognizing unanticipated revenue in General County Programs and executing an Operating transfer to Courts, and 2) Drawing on Courts Purpose of Fund 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>
0069 - Court Activities	025 - Court Special Services		40 - Other Financing Sources	500,000.00	0.00
0069 - Court Activities	025 - Court Special Services		55 - Services and Supplies	0.00	564,217.00
0069 - Court Activities	025 - Court Special Services		92 - Changes to Restricted	0.00	283.00
0069 - Court Activities	025 - Court Special Services		93 - Changes to Committed	64,500.00	0.00
Fund: 0069 - Court Activities, Department: 025 - Court Special Services Total:				<u>564,500.00</u>	<u>564,500.00</u>
0001 - General	990 - General County Programs		15 - Fines, Forfeitures, and Penalties	500,000.00	0.00
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	500,000.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>500,000.00</u>	<u>500,000.00</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	7/10/2020 12:16:12 PM	Y
Richard Morgantini	CEO Analyst	All Depts-All Funds	7/10/2020 12:49:57 PM	Y
Sara Weal	FACS	All Depts-All Funds	7/10/2020 12:52:25 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	7/10/2020 12:56:34 PM	Y
Jeff Frapwell	Budget Director	All Depts-All Funds	7/10/2020 1:23:03 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	7/10/2020 1:26:46 PM	Y

Budget Revision Requests

Document Number: BJE - 0007183 Agenda Item: Agenda Date: 8/18/2020 Approval: BOS 4/5 Has Board Letter: No

Related Event: Fiscal Year End

Title: Increase Appropriations for Unanticipated Cannabis Tax Revenue

Budget Action: Establish appropriations of \$1,867,086 in General Revenues General Fund for Intrafund Expenditure Transfer (Out) funded by unanticipated Cannabis Tax revenue. Increase appropriations of \$1,867,086 in General County Programs General Fund to increase Committed Cannabis fund balance funded by an Intrafund Expenditure Transfer (In) from the General Revenues General Fund.

Justification: Cannabis tax revenue received for the fourth quarter of FY 19/20 has exceeded the amount that staff had estimated and accrued. This surplus of fourth quarter tax revenue received in the amount of \$1,867,086 results in revenue actuals exceeding the FY 19/20 adopted budget. This budget revision establishes the pathway to preserve this excess amount in the General County Programs Committed Fund Balance.

Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	990 - General County Programs		80 - Intrafund Expenditure Transfers (-)	0.00	(1,867,086.00)
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	1,867,086.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				0.00	0.00
0001 - General	991 - General Revenues		05 - Taxes	1,867,086.00	0.00
0001 - General	991 - General Revenues		85 - Intrafund Expenditure Transfers (+)	0.00	1,867,086.00
Fund: 0001 - General, Department: 991 - General Revenues Total:				1,867,086.00	1,867,086.00

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Steven Yee	CEO Analyst	All Depts-All Funds	8/10/2020 4:56:08 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	8/10/2020 5:01:41 PM	Y
Kyle Slattery	Chief Deputy Controller	All Depts-All Funds	8/10/2020 5:04:03 PM	Y
Chelsea Lenzi	Clerk of the Board	All Depts-All Funds	8/10/2020 5:06:31 PM	Y
Wesley Welch	CEO Analyst	All Depts-All Funds	8/10/2020 5:18:00 PM	Y