

**Budget Revision Requests
10/20/2015**

Revision No.: 0004142
Departments: Public Works
Title: To Appropriate the new Fund 0018 Roads Measure A for Fiscal Year Ending 6/30/16
Budget Action: Cancel appropriations of \$6,275,000 in PW Roads-Operations Fund for restricted Fund Balance (\$5,450,000) and Operating Transfers Out (\$825,000) due to the creation of a separate Roads-Measure A Fund. Decrease appropriations of \$3,800,000 in PW Roads-Measure A Fund for Restricted Fund Balance funded by release of Restricted Fund Balance. Decrease budgeted revenues of \$825,000 in PW Roads-Capital Maintenance Fund in Operating Transfers in offset by release of Restricted Fund Balance.

Revision No.: 0004165
Departments: Probation
Title: Decrease revenue allocation and increase allocation for release of restricted fund balance.
Budget Action: Decrease budgeted revenues of \$747,793 in Probation Department General Fund in Intergovernmental Revenue-State offset by release of Restricted Local Realignment 2011 fund balance.

Revision No.: 0004247
Departments: Housing/Community Development
Title: Draw Restricted Fund Balance for CDBG Program Expenditures
Budget Action: Decrease budgeted revenues of \$28,333 in Community Services Department, Housing and Community Development Division, Fund 0064 CDBG in Intergovernmental Revenue-Federal offset by a release of Restricted Fund Balance from prior-year residual receipts.

Revision No.: 0004248
Departments: Housing/Community Development
Title: Draw Restricted Fund Balance for HOME Expenditures
Budget Action: Decrease budgeted revenue of \$52,507 in Community Services Department, Housing and Community Development Division, Fund 0066 HOME in Intergovernmental Revenue-Federal offset by a release of Restricted Fund Balance from prior years residual receipts.

Revision No.: 0004249
Departments: Agricultural Commissioner/W&M, General Services
Title: Increase appropriations for an assigned vehicle in the Agricultural Commissioner/W&M Department.
Budget Action: Increase appropriations of \$26,995 in the Agricultural Commissioner/W&M General Fund for Other Financing Uses funded by Agricultural Commissioner/W&M General Fund Intergovernmental Revenue-Federal. Increase appropriations of \$26,995 in the General Services Vehicle Operations/Maintenance Fund for Capital Assets-Equipment funded by an operating transfer from the Agricultural Commissioner/W&M General Fund.

Revision No.: 0004257
Departments: Public Health
Title: Public Health: 340B Contract Pharmacy Program adjustments.
Budget Action: Increase appropriations of \$3,066,998 in the Public Health, Health Care Fund for Services and Supplies funded by unanticipated revenue from the 340B Contract Pharmacy Program resulting from increased prescriptions of specialty drugs.

Budget Revision Requests

Document Number: BJE - 0004247 Agenda Item: Agenda Date: 10/20/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Draw Restricted Fund Balance for CDBG Program Expenditures

Budget Action: Decrease budgeted revenues of \$28,333 in Community Services Department, Housing and Community Development Division, Fund 0064 CDBG in Intergovernmental Revenue-Federal offset by a release of Restricted Fund Balance from prior-year residual receipts.

Justification: This budget revision allows the Community Services Department to draw \$28,333 from Restricted Fund Balance. The fund balance was generated from Dahlia Court II residual receipts program income in the prior year. CDBG Program Regulations require the use of program income to fund projects before entitlement funds can be used. These funds will be used for the following projects: 3C01CO (\$13,739), 4P05CO (\$1,067), 4P11CO (\$11,091) and 4P01CO (\$2,436).

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	055 - Housing/Community Development		26 - Intergovernmental Revenue-Federal	(28,333.00)	0.00
0064 - CDBG Federal	055 - Housing/Community Development		92 - Changes to Restricted	28,333.00	0.00
Fund: 0064 - CDBG Federal, Department: 055 - Housing/Community Development Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Michele Jordan	9/29/2015 1:19:06 PM	055 - Housing/Community Development	Fund/Department	Y
Stephen Williams	10/7/2015 3:37:54 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	10/7/2015 3:37:54 PM	061 - Auditor-Controller	FACS Supervisor	Y
Richard Morgantini	10/7/2015 3:58:34 PM	012 - County Executive Office	CEO Analyst	Y
Julie Hagen	10/8/2015 3:00:59 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
John Jayasinghe	10/8/2015 3:52:47 PM	012 - County Executive Office	CEO Analyst	Y
John Jayasinghe	10/8/2015 3:52:47 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0004248 Agenda Item: Agenda Date: 10/20/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Draw Restricted Fund Balance for HOME Expenditures

Budget Action: Decrease budgeted revenue of \$52,507 in Community Services Department, Housing and Community Development Division, Fund 0066 HOME in Intergovernmental Revenue-Federal offset by a release of Restricted Fund Balance from prior years residual receipts.

Justification: This budget revision allows the Community Services Department to draw \$52,507 from Restricted Fund Balance. The fund balance was generated from residual receipts program income in the prior years. HOME Program Regulations require the use of program income to fund projects to the use of entitlement funds. These funds will be used for the following projects: 3H06SM (\$500), 1H01CO (4,343), 2H03CO (\$31,516), 0165 (\$320), 0200 (\$10,000) and 3H06SM (\$5,827).

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0066 - HOME Program	055 - Housing/Community Development		26 - Intergovernmental Revenue-Federal	(52,507.00)	0.00
0066 - HOME Program	055 - Housing/Community Development		92 - Changes to Restricted	52,507.00	0.00
Fund: 0066 - HOME Program, Department: 055 - Housing/Community Development Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Andrew Myung	10/1/2015 3:33:35 PM	057 - Community Services	Fund/Department	Y
Richard Morgantini	10/7/2015 2:03:45 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	10/7/2015 4:59:14 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	10/7/2015 4:59:14 PM	061 - Auditor-Controller	FACS Supervisor	Y
Julie Hagen	10/8/2015 3:01:57 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
John Jayasinghe	10/8/2015 3:53:13 PM	012 - County Executive Office	CEO Analyst	Y
John Jayasinghe	10/8/2015 3:53:13 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0004249 Agenda Item: Agenda Date: 10/20/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Increase appropriations for an assigned vehicle in the Agricultural Commissioner/W&M Department.

Budget Action: Increase appropriations of \$26,995 in the Agricultural Commissioner/W&M General Fund for Other Financing Uses funded by Agricultural Commissioner/W&M General Fund Intergovernmental Revenue-Federal. Increase appropriations of \$26,995 in the General Services Vehicle Operations/Maintenance Fund for Capital Assets-Equipment funded by an operating transfer from the Agricultural Commissioner/W&M General Fund.

Justification: The Agricultural Commissioner/W&M Department has obtained CEO approval to add a new van (veh#5816) to be utilized for the Agricultural Commissioner's Detector Dog Team program. This budget revision will establish the transfer accounts to fund this transaction. The source of funding is the CDFA Detector Dog Team Program Agreement #15-0295-SF. The funds from the Detector Dog Team Agreement #15-0295-SF will provide reimbursement once billed by the Agricultural Commissioner/W&M Department.

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	051 - Agricultural		26 - Intergovernmental Revenue-Federal	26,995.00	0.00
0001 - General	051 - Agricultural		70 - Other Financing Uses	0.00	26,995.00
Fund: 0001 - General, Department: 051 - Agricultural Commissioner/W&M Total:				<u>26,995.00</u>	<u>26,995.00</u>
1900 - Vehicle Operations/Maintenance	063 - General Services		40 - Other Financing Sources	26,995.00	0.00
1900 - Vehicle Operations/Maintenance	063 - General Services		65 - Capital Assets	0.00	26,995.00
Fund: 1900 - Vehicle Operations/Maintenance, Department: 063 - General Services Total:				<u>26,995.00</u>	<u>26,995.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Traci Lewis	9/30/2015 12:55:59 PM	051 - Agricultural	Fund/Department	Y
Brian Duggan	9/30/2015 3:15:20 PM	063 - General Services	Fund/Department	Y
Richard Morgantini	9/30/2015 3:36:58 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	10/2/2015 1:42:36 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	10/2/2015 1:42:36 PM	061 - Auditor-Controller	FACS Supervisor	Y
Julie Hagen	10/6/2015 3:48:30 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
John Jayasinghe	10/8/2015 3:55:20 PM	012 - County Executive Office	CEO Analyst	Y
John Jayasinghe	10/8/2015 3:55:20 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0004165 Agenda Item: Agenda Date: 10/20/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Decrease revenue allocation and increase allocation for release of restricted fund balance.

Budget Action: Decrease budgeted revenues of \$747,793 in Probation Department General Fund in Intergovernmental Revenue-State offset by release of Restricted Local Realignment 2011 fund balance.

Justification: The release of restricted fund balance for the Compliance Response Team (CRT officer), AB109 and AB1476 to be used in FY15-16 was budgeted incorrectly as Revenue. This BJE will move the allocation from revenue to release of reserves.

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		25 - Intergovernmental Revenue-State	(747,793.00)	0.00
0001 - General	022 - Probation		92 - Changes to Restricted	747,793.00	0.00
Fund: 0001 - General, Department: 022 - Probation Total:				<u>0.00</u>	<u>0.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Lorna Merana	7/29/2015 2:23:42 PM	022 - Probation		Y
Michael Cameron	9/22/2015 4:50:48 PM	022 - Probation	Fund/Department	Y
Richard Morgantini	9/23/2015 3:00:35 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	10/2/2015 1:29:31 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	10/2/2015 1:29:31 PM	061 - Auditor-Controller	FACS Supervisor	Y
Julie Hagen	10/6/2015 3:36:37 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
John Jayasinghe	10/8/2015 3:51:12 PM	012 - County Executive Office	CEO Analyst	Y
John Jayasinghe	10/8/2015 3:51:12 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0004142 Agenda Item: Agenda Date: 10/20/2015 Approval: BOS 4/5 Has Board Letter: No

Title: To Appropriate the new Fund 0018 Roads Measure A for Fiscal Year Ending 6/30/16

Budget Action: Cancel appropriations of \$6,275,000 in PW Roads-Operations Fund for restricted Fund Balance (\$5,450,000) and Operating Transfers Out (\$825,000) due to the creation of a separate Roads-Measure A Fund. Decrease appropriations of \$3,800,000 in PW Roads-Measure A Fund for Restricted Fund Balance funded by release of Restricted Fund Balance. Decrease budgeted revenues of \$825,000 in PW Roads-Capital Maintenance Fund in Operating Transfers in offset by release of Restricted Fund Balance.

Justification: This Budget Revision Request will establish appropriations of \$3,800,000 in the Public Works Roads Measure A Fund to increase Restricted Fund Balance funded by a decrease to Restricted fund balance in other funds. The Roads Measure A fund is a newly created fund to separate Measure A funds from other revenue sources and will earn its own interest. As part of the establishment of the Roads Measure A fund, reductions of \$825,000 in transfers out from Roads Operations fund will be offset by reductions in Roads Capital Maintenance Fund. This budget revision will complete the accounting change started at the end of last fiscal year for the accounting of Measure A revenues.

Financial Summary

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0015 - Roads-Operations	054 - Public Works		70 - Other Financing Uses	0.00	(825,000.00)
0015 - Roads-Operations	054 - Public Works		92 - Changes to Restricted	(2,650,000.00)	0.00
0015 - Roads-Operations	054 - Public Works		92 - Changes to Restricted	0.00	(1,825,000.00)
Fund: 0015 - Roads-Operations, Department: 054 - Public Works Total:				<u>(2,650,000.00)</u>	<u>(2,650,000.00)</u>
0016 - Roads-Capital Maintenance	054 - Public Works		40 - Other Financing Sources	(825,000.00)	0.00
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	825,000.00	0.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works Total:				<u>0.00</u>	<u>0.00</u>
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	3,800,000.00	0.00
0018 - Roads-Measure A	054 - Public Works		92 - Changes to Restricted	0.00	3,800,000.00
Fund: 0018 - Roads-Measure A, Department: 054 - Public Works Total:				<u>3,800,000.00</u>	<u>3,800,000.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Mark Paul	9/25/2015 2:20:12 PM	054 - Public Works	Fund/Department	Y
Stephen Williams	10/2/2015 1:26:50 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	10/2/2015 1:26:50 PM	061 - Auditor-Controller	FACS Supervisor	Y
Julie Hagen	10/6/2015 4:10:09 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
John Jayasinghe	10/8/2015 3:49:43 PM	012 - County Executive Office	CEO Analyst	Y
John Jayasinghe	10/8/2015 3:49:43 PM	012 - County Executive Office	Budget Director	Y

Budget Revision Requests

Document Number: BJE - 0004257 Agenda Item: Agenda Date: 10/20/2015 Approval: BOS 4/5 Has Board Letter: No

Title: Public Health: 340B Contract Pharmacy Program adjustments.

Budget Action: Increase appropriations of \$3,066,998 in the Public Health, Health Care Fund for Services and Supplies funded by unanticipated revenue from the 340B Contract Pharmacy Program resulting from increased prescriptions of specialty drugs.

Justification: This budget revision is necessary to increase appropriations in the amount of \$3,066,998 in the Public Health Department Pharmacy program for the replenishment of pharmaceuticals for the 340B Contract Pharmacy Program and to increase the corresponding Charges for Services by \$3,066,998. This pharmaceutical replenishment and the increase of Charges for Services is funded by unanticipated revenue from the 340B Contract Pharmacy Program, due to the inclusion of specialty pharmaceuticals, in the amount of \$3,066,998.

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		30 - Charges for Services	3,066,998.00	0.00
0042 - Health Care	041 - Public Health		55 - Services and Supplies	0.00	3,066,998.00
Fund: 0042 - Health Care, Department: 041 - Public Health Total:				<u>3,066,998.00</u>	<u>3,066,998.00</u>

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Suzanne Jacobson	10/2/2015 4:09:58 PM	041 - Public Health	Fund/Department	Y
Richard Morgantini	10/5/2015 7:38:14 AM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	10/7/2015 4:58:24 PM	061 - Auditor-Controller	FACS	Y
Stephen Williams	10/7/2015 4:58:24 PM	061 - Auditor-Controller	FACS Supervisor	Y
Julie Hagen	10/8/2015 3:07:40 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
John Jayasinghe	10/8/2015 4:09:01 PM	012 - County Executive Office	CEO Analyst	Y
John Jayasinghe	10/8/2015 4:09:01 PM	012 - County Executive Office	Budget Director	Y

Contingency Fund Status
10-20-15

7/1/2015 Beginning Balance	Detail of Board Approved Changes:	\$ 3,393,255.74	Status
FY 2015-16 Adopted Budget Development Policy	FY 2015-16 General Fund Contribution per Budget Development Policy	\$ 750,000.00	Completed
FY 2015-16 Board Adjustments			
7/21/2015 NCJ & AB 900 Operations Study		\$ (75,000.00)	Completed
8/25/15 NCJ Operations Study Additional Consultant Services		\$ (20,000.00)	In Process
9/17/15 Approved by A/C's office: Increase Impress Cash Account in Animal Services Fund 0001 as per County Petty Cash Policy		\$ (100.00)	Completed
6/30/2016 Adjusted Budget Ending Balance		<u><u>\$ 4,048,155.74</u></u>	