## ADMINISTRATIVE AGENDA BUDGET REVISIONS

6/2/09

CONTINGENCY REVISIONS		Requires 4/5 Votes
None		
REVENUE REVISIONS		Requires 4/5 Votes
Transfer No: 0000423		
Public Health	\$180,000 Total	
Record \$180,000 of increased r & Children (WIC) grant and expe		vernment for the Women, Infants amount.
Transfer No: 2007765		<del></del>
Agricultural Commissioner	\$125, 000 Total	
Recognize unanticipated State refunding and Un-refunded Gas Tarelated costs and increases in variables.	ax revenue to offset expendi	
Transfer No: 2007773	<u></u>	er fight a
County Executive Office Human Resources	\$181,000 Total	e de la companya della companya della companya de la companya della companya dell
	t level (\$181,000) for year-e	gnation (\$65,000) and increase end balancing to pay for benefit
Transfer No: 2007779		
County Executive Office Human Resources	\$331,000 Total	
Release designation to pay for for Self-Funded Dental Claims (\$		surance Claims (\$100,000) and
•	EVISION FORMS ARE AVAILAR AUDITOR-CONTROLLER'S OF	BLE FOR PUBLIC INSPECTION IN FICE)

# CONTINGENCY FUND DETAIL 6/2/2009

1-17-1-17

(\$10,000.00)

Beginning Balance (FIN),
7/31/08 \$800,000.00
None
General Fund Contingency
Transfers:
12/9/08 Treasurer -Tax Collector, Information

12/9/08 Treasurer -Tax Collector, Information
Technology (\$86,000.00)
Budget Revision: 2007612

**Board Letter** 

Approve Budget Revision for to fund a new Business Leader General Position to lead the Property Tax Replacement Project

2/17/09 General County Programs - First Five Budget Revision: 2007653 1/22/08 Board Letter/Budget Revision Summary 2/17/09

That the Board of Supervisors considers the County's participation in the Downtown Child Care Study by assuming a lead role on the project and authorize funding in the amount of \$10,000 to participate in the Down town Child Care Assessment Survey. Approved by the Board on January 22, 2008.

4/14/09 General County Programs/Court Special
Services (\$385,000.00)

Budget Revision: 2007727

For unanticipated costs for mandated indigent defense.

Ending Balance (FIN), 6/2/09 \$319,000.00

### **Budget Revision Request**

Foy Code Sec. 29125 & 29130

County of Santa Barbara, FIN

BJE 0000423

Budget Journal Entry #

JE

Related Journal Entry #

Revised 8/05

**Subject / Title:** Provide a **short description** for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Public Health: Record \$180,000 of increased revenue from the Federal government for the Women, Infants & Children (WIC) grant and expenses matching the revenue amount.

**Justification:** For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

This Budget Revision Request will adjust the Public Health Department's FY 2008-09 adopted budget by increasing \$180,000 of Revenues and Expenditures related to the FY 2008-09 WIC grant. This increase in budget is caused by a caseload allocation increase. This revision increases Services and Supplies (\$155,000), and Other Charges (\$25,000).

The Services and Supplies line item accounts that will be increased are: LI 7669 Cost Allocations (\$80,000), LI 7455 Computers/Software (\$26,000), LI 7347 Furniture and Fixtures (\$15,000), LI 7671 Special Projects (\$14,000), LI 7450 Office Expense (\$10,000), LI 7650 Special Departmental Expense (\$7,000), and LI 7730 Transportation and Travel (\$3,000). The Other Charges line item accounts that will be increased are: LI 7891 Reprographics Services (\$12,000), LI 7895 Liability Insurance (\$8,000), LI 7760 Utilities (\$4,000), and LI 7898 Telephone Workorders (\$1,000). The amended FY 2008-09 grant total is \$2,668,326. The Grant provides funding to the Public Health Department for Women, Infants and Children's nutrition. WIC provides nutrition education, breastfeeding promotion and support, nutritious supplemental food youchers and referrals to health and social services.

#### **Financial Summary** Department / Fund Department / Fund Department / Fund Department / Fund 041 / 0042 Increase or (Decrease) in Appropriation for / Uses: 00 00 Salaries & Benefits 00 00 155,000 Services & Supplies 00 00 00 00 25,000 00 00 00 00 Other Charges 00 🎏 Fixed Assets 00 00 00 Other Financing Uses 00 00 00 00 Intrafund Transfers 00 00 00 00 00 00 00 Reserve or Designation 00 Sources: 180,000 Revenue 00 00 00 00 00 00 00 00 Other Financing Sources Intrafund Transfers 00 00 00 00 Reserve or Designation 00 00 00 00 Effect on Contingency / RE 00 00 00 CEO's Recommendation Board of Supervisor's Action Departmental Authorization Auditor-Controller ]Approved Approve Budget Journal Entry and Related Journal Department Head Date Date Disapprove Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance with Boa dated 8/3/93. Department Head Date Agenda Item County Executive Officer Clerk of the Board of Supervisors Department Head Date



BJE - Budget Journal Entry

BatchID:

Document Title: BJE - Budget Journal Entry

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Approval List:

Amber Lynn Bermond

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Transaction Description	WIC Budget Revision													
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Fund	0042	0042	0042	0042	0042	0042	0042	0042	0042	0042	0042	0042		

### **Budget Revision Request**

Gov. Code Sec. 29125 & 29130

**BJE** 2007765

Budget Journal Entry #

Subject / Title: Provide a short description for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Related Journal Entry #

Agricultural Commissioner: Recognize unanticipated State revenue of \$125,000 due to additional Weed Management funding and Unrefunded Gas Tax revenue to offset expenditures in Weed Management related costs and increases in various other અનેસનો

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

This Budget Revision recognizes unanticipated State revenues of \$125,000 due to additional Weed Management funding and Unrefunded Gas Tax revenue from the California Department of Food and Agriculture with offsetting increases in Weed Management related expenditures of \$55,000, and other increases in expenditures for Conflict Resolution training of \$15,000; Weights and Measures equipment maintenance of \$5,000; walkway safety repairs of \$3,000; various increases in utility costs of \$10,000; increases in motor pool charges of \$15,000; new GPS devices of \$16,000; and a new microscope for the Santa Maria lab of \$6,000.

Financial Summary					200 4
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 051 / 0001	Department / Fund /	Department / Fund /	<b>1</b> 50	ned / Fund
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Other Financing Sources	00	00	00		00
Intrafund Transfers	00	00	00		00
Reserve or Designation	00	00	00		00
Effect on Contingency / RE	00	00	00	****	00
Departmental Authorization	n Auditor-Co	ntroller CEO's	Recommendation	Board of Supe	rvisor's Action
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Descr ID Description

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	Bring in unanticipated revenue to cover misc exp	Ш	Additional costs for increases in utilities
ВА	Additional WMA and conflict mgt expenditures	Щ	Additional motor pool charges and maintenance
O A	Additional costs for W & M equipment maintenance	മ	Purchase new GPS devices
D	Additional costs for WMA expenditures	エ	Purchase new microscope for SM lab

125,000.00 | Form Totals

125,000.00

Form Prepared By Elena Morelos

Departmental Authorized Signature

Posted By

Audit Trail# Posting Date Page # 2 of

Document # BJE

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Elena Morelos

Form Prepared By

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### **Budget Revision Request**

Gov. Code Sec. 29125 & 29130

BJE 2007773

Budget Journal Entry #

JE 2256253

Related Journal Entry #

**Subject / Title:** Provide a **short description** for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

CEO/Human Resources: Recognize unanticipated revenue (\$116,000), release designation (\$65,000) and increase the Services & Supplies object level (\$181,000) for year-end balancing to pay for benefit administration and actuarial consulting costs.

**Justification:** For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

The Board approved Board Contract BC08115 with Mercer Inc and released \$100,000 of General Fund Contingency to cover the total cost of the contract. This is a multi-year contract and unused funds from FY 07-08 were designated and carried forward to FY 08-09. This revision releases \$65,000 of the contingency funds, leaving approximately \$9,000 in the designation for future costs. The unanticipated \$116,000 of benefits administration revenue comes from two sources. \$30,000 is the result of penalty payments paid by Blue Shield for missing contractual performance measures. The remaining \$86,000 is the result of funds released to the County by Segal when their contract with the County ended and they were replaced by Alliant. While Segal's contract was active they administered these funds on the County's behalf and paid for various benefit administration costs at the direction of the County. Once the contract ended, the remaining funds were transferred to the County and will now be used to pay for the benefit administration costs (budgeted in the Services & Supplies object level) that were previously paid through Segal. This adjustment has no net cost to the County.

Financial Summary								
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 064 / 0001	Department / Fund /	Department / Fund	Department / Fund				
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Fixed Assets	00	00	00	F-3				
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Intrafund Transfers	00	00	00					
Reserve or Designation	00	00	00					
Sources:	440,000	,						
Revenue	116,000   00	00	00	<u> </u>				
Other Financing Sources	00	00	00	E 2   00				
Intrafund Transfers	00	00	00	·				
Reserve or Designation	65,000   00	00	00	00				
Effect on Contingency / RE	-   00	00	00	00				
Departmental Authorizatio	n Auditor-Co	ontroller CEO's	Recommendation	Board of Supervisor's Action				
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County of Santa Barbara, FIN

Revised 8/05

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Fund	0001	0001	0001	0001	0001	0001								Descr ID I

Release of Designation for Mercer Contract Increase Appr for Benefit Admin Costs ⋖ Ω

Form Prepared By Don Nguyen

Date

Posted By

Date

Uspartmental Authorized Signature

Phone #

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#### **Budget Revision Request** Gov. Code Sec. 29125 & 29130

**BJE** 2007779

Budget Journal Entry #

2256423 JE

Subject / Title: Provide a short description for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Related Journal Entry #

CEO/HR: Release designation to pay for increased Unemployment Insurance Claims (\$100,000) and for Self-Funded Dental Claims (\$231,000).

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

Due to unanticipated increases in both Unemployment (\$100,000) and Self-Funded Dental claims (\$231,000) CEO/HR will increase the use of reserves and increase appropriations for Unemployment and Self-Funded insurance claims.

Financial Summary							
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Department Head Date	Entry if application	ole Ápprove		Disapprove	Date	Disapproved	Date
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County Executive Officer

Auditor-Controller

Department Head

Clerk of the Board of Supervisors

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Project														***************************************		
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Don Nguyen

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Departmental Authorized Signature

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Don Nguyen Form Prepared By

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Departmental Authorized Signature

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County of Santa Barbara, FIN