



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

Department Name: Auditor-Controller & CEO  
Department No.: 061  
For Agenda Of: July 8, 2014  
Placement: Administrative  
Estimated Tme:  
Continued Item: No  
If Yes, date from:  
Vote Required: 4/5

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**TO:** Board of Supervisors

**FROM:** Department Robert Geis, CPA, Auditor-Controller *RN Geis*  
Director(s)  
Contact Info: Julie Hagen, CPA, Chief Deputy Controller 568-2126  
Tom Alvarez, Budget Director 568-3432

**SUBJECT:** Year-end transfers and revisions of appropriations

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**County Counsel Concurrence**

As to form: N/A

**Auditor-Controller Concurrence**

As to form: Yes

**Other Concurrence:**

N/A

**Recommended Actions:**

That the Board of Supervisors:

Approve budget revisions and transfers necessary to close the County's accounting records for all County funds for the fiscal year ended June 30, 2014 (Fiscal Year 13-14).

**Summary Text:**

On June 17<sup>th</sup>, 2014, your Board directed the Auditor-Controller to compile the transfers and revisions of appropriations necessary to close the County's accounting records for the Fiscal Year ended June 30, 2014 pending approval by your Board at the July 1<sup>st</sup>, July 8<sup>th</sup> and August 19<sup>th</sup>, 2014 meetings.

**Background:**

The year-end closing process is accomplished during the period from June 30<sup>th</sup> to July 10<sup>th</sup>. During this process, there may be certain inter-fund transfers, contingency transfer, revisions, or adjustments necessary to efficiently and effectively accomplish the closing process. Those revisions received as of the docketing deadline are attached.

**Performance Measure:**

The recommendation is primarily aligned with actions required by law or by routine business necessity.

**Fiscal and Facilities Impacts:**

Budgeted

**Attachments:**

Attachment A: Budget Revision Requests

## **Budget Revision Requests**

**7/8/14**

Revision No.: 0003400  
Departments: Agricultural Commissioner/W&M  
Title: Ag Comm: Increase Appropriations for Contractual Weed Management Services  
Budget Action: Increase appropriations of \$10,000 in the Agricultural Commissioner General Fund for Services and Supplies funded by a release of the Committed Fund Balance for Ag Commissioner Projects

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Revision No.: 0003426  
Departments: Housing/Community Development  
Title: CSD: FY 13/14 Residual Fund Balance  
Budget Action: Establish Appropriation of \$200,000 in the Community Services Department, empower Funds to decrease Committed Fund Balance funded by a increase to Residual Fund Balance at fiscal year end.

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Revision No.: 0003436  
Departments: Parks  
Title: CSD-Parks CSD/CFD FY13/14 Residual Fund Balance  
Budget Action: Establish appropriations of \$280,000 in multiple Community Services Department, Funds to increase or decrease restricted Fund Balance funded by a decrease or increase to Residual Fund Balance at fiscal year-end

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Revision No.: 0003441  
Departments: Parks  
Title: CSD-Parks CPF 0031 FY13/14 Residual Fund Balance  
Budget Action: Establish appropriations of \$890,131 in Community Services Department, Capital Project Fund 0031 to increase or decrease restricted Fund Balance by a decrease or increase to Residual Fund Balance at fiscal year-end.

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Revision No.: 0003451  
Departments: Housing/Community Development  
Title: CSD - HCD FY 13/14 Residual Fund Balance  
Budget Action: Establish Appropriation of \$1,939,000 in the Community Services Department, HCD Division in the Affordable Housing, Home, Orcutt CFD and Low/Mod Inc Housing Asset Funds to increase restricted fund balances funded by a decrease to Residual Fund Balance at fiscal year-end.

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Revision No.: 0003453  
Departments: Sheriff  
Title: Isla Vista Foot Patrol Donations  
Budget Action: Establish appropriation of \$3,150 in the Sheriff's Office, General Fund to increase Restricted fund balance funded by unanticipated revenue from donations.

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## Budget Revision Requests

7/8/14

Revision No.: 0003459  
Departments: Social Services  
Title: Transfer appropriations from Fund 0055 to Fund 0056 in the Social Services Department.  
Budget Action: Increase appropriations of \$13,899 in the Social Services Department, SB IHSS Public Authority Fund for Salaries & Benefits funded by and operating transfer from the Social Services Fund. Transfer appropriation of \$13,899 in the Social Services Department, Social Services Fund from Salaries and Benefits to Other Financing Uses for increased worker's compensation insurance costs.

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Revision No.: 0003471  
Departments: Public Works  
Title: Public Works Roads Capital Maintenance Fiscal Year End Residual Fund Balance Entry  
Budget Action: Establish Appropriation of \$1,600,000 in the Public Works Roads Capital Maintenance to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

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Revision No.: 0003474  
Departments: Sheriff  
Title: Transfer budget from Capital Assets to Construction in Progress in Capital Outlay  
Budget Action: Transfer appropriations of \$1500 in Sheriff's Office Capital Outlay Fund from Capital Assets - Equipment to Capital Assets - Construction in Progress to correct an accounting error.

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Revision No.: 0003475  
Departments: Sheriff Capital Projects-Jail  
Title: Northern Branch Jail Project release of committed fund balance for FYE 13-14  
Budget Action: Increase appropriations of \$299,547 in the Sheriff Capital Projects - Jail Fund for Services and Supplies funded by a release of committed fund balance.

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Revision No.: 0003477  
Departments: Public Defender  
Title: Pub Def use of Committed Fund Balance for unbudgeted contractual Salaries and Benefit cost increases  
Budget Action: Increase appropriations of \$18,000 in the Public Defender General Fund for Salaries and Benefits costs funded by a release of Committed Fund Balance.

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Revision No.: 0003500  
Departments: General County Programs, General Revenues  
Title: Transfer additional GFC to Criminal Justice Facility Construction Fund to offset decrease to revenue  
Budget Action: Establish appropriations of \$26,402 to increase Restricted fund balance in the General County Programs Department, Criminal Justice Facility Construction Fund funded by Other Financing Sources (\$116,402) offset by a decrease in Fines, Forfeitures and Penalties (\$90,000). Increase appropriations of \$116,402 in General Revenues Department, General Fund for Other Financing Uses funded by unanticipated Intergovernmental Revenue-Federal.

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**Budget Revision Requests**  
**7/8/14**

Revision No.: 0003501  
Departments: Public Defender  
Title: Pub Def use of Committed Fund Balance for unbudgeted contractual Salaries and Benefit cost increases  
Budget Action: Increase appropriations of \$30,000 in the Public Defender Department, General Fund for Salaries and Benefits costs funded by a release of Committed Fund Balance.

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# Budget Journal Entry

Document Number: BJE - 0003400

Document Description: Increase appropriations for Contractual Services

Post On: 6/30/2014

Batch ID: 1696974

Processed On: 6/25/2014 1:52:55 PM

Processed By: Andrew Myung

Created On: 5/30/2014 11:01:07 AM

Created By: Traci Lewis

## References

Audit Trail:

## Budget Revision Request

Agenda Item: Agenda Date: 7/8/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Ag Comm: Increase Appropriations for Contractual Weed Management Services

Budget Action: Increase appropriations of \$10,000 in the Agricultural Commissioner General Fund for Services and Supplies funded by a release of the Committed Fund Balance for Ag Commissioner Projects

Justification: This budget revision will increase appropriations to account for unbudgeted expenditures in the Weed Management Area Program. These activities are funded by multi-year grants and the Department has received the revenue from prior fiscal years.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	051 - Agricultural		55 - Services and Supplies	0.00	10,000.00
0001 - General	051 - Agricultural		93 - Changes to Committed	10,000.00	0.00
Fund: 0001 - General, Department: 051 - Agricultural Commissioner/W&M Total:				10,000.00	10,000.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	051	2530	7510		10,000.00	2000			201406	Contractual Services

Budget Journal Entry

0001	051	2420	9823	10,000.00		1000		201406	Ag Commissioner Projects
			Total	10,000.00	10,000.00				

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Traci Lewis	6/18/2014 12:59:54 PM	051 - Agricultural	Fund/Department	Y
Richard Morgantini	6/24/2014 9:15:22 AM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/24/2014 11:29:37 AM	061 - Auditor-Controller	FACS	Y
Betsy Schaffer	6/24/2014 1:16:54 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2014 3:20:24 PM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/24/2014 4:06:53 PM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/24/2014 4:06:53 PM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/24/2014 4:06:53 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Journal Entry

Document Number:	BJE - 0003426	Batch ID:	1700509	Created On:	6/10/2014 1:16:52 PM
Document Description:	FY 13/14 Residual Fund Balanace	Processed On:	6/27/2014 9:43:00 AM	Created By:	Sherman Hansen II
Post On:	6/30/2014	Processed By:	Andrew Myung		

## References

Audit Trail:

## Budget Revision Request

Agenda Item:	Agenda Date: 7/8/2014	Approval: BOS 4/5	Has Board Letter: No
Title:	CSD: FY 13/14 Residual Fund Balance		
Budget Action:	Establish Appropriation of \$200,000 in the Community Services Department, empower Funds to decrease Committed Fund Balance funded by a increase to Residual Fund Balance at fiscal year end.		
Justification:	Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditure that have not bee committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to commit/restrict any residual fund balance resulting from operations at fiscal year-end.		
	The committed fund balance was due to an increase in cost allocations charged to the program (cost allocations for FY 13-14 were double that of FY 12-13) and a decrease in admin overhead charges received due to program salaries being lower than anticipated because of not filling an additional position until later than anticipated.		

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
1940 - Municipal Energy Finance Prog	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	100,000.00	0.00
1940 - Municipal Energy Finance Prog	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	0.00	100,000.00
1940 - Municipal Energy Finance Prog	055 - Housing/Community Development		92 - Changes to Restricted	100,000.00	0.00
1940 - Municipal Energy Finance Prog	055 - Housing/Community Development		92 - Changes to Restricted	0.00	100,000.00
Fund: 1940 - Municipal Energy Finance Prog, Department: 055 - Housing/Community Development Total:				200,000.00	200,000.00

## Accounting



Budget Journal Entry

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
1940	055	2420	9601	100,000.00		2100			201406	FY 13/14 Residual Fund Balance
1940	055	2530	9799		100,000.00	2100			201406	FY 13/14 Residual Fund Balance
1940	055	2530	9601		100,000.00	2100			201406	FY 13/14 Residual Fund Balance
1940	055	2420	9799	100,000.00		2100			201406	FY 13/14 Residual Fund Balance
Total				200,000.00	200,000.00					

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Sherman Hansen II	6/20/2014 10:35:46 AM	055 - Housing/Community Development	Fund/Department	Y
Kerry Bierman	6/20/2014 11:18:20 AM	057 - Community Services	Fund/Department	Y
Ryder Bailey	6/23/2014 2:58:10 PM	057 - Community Services	Fund/Department	Y
Ryder Bailey	6/23/2014 4:17:51 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/24/2014 3:50:39 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/25/2014 8:55:04 AM	061 - Auditor-Controller	FACS	Y
Theodore Fallati	6/25/2014 3:06:30 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/27/2014 8:29:19 AM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/27/2014 8:49:51 AM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/27/2014 8:49:51 AM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/27/2014 8:49:51 AM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Journal Entry

Document Number:	BJE - 0003436	Batch ID:	1701397	Created On:	6/12/2014 10:32:32 AM
Document Description:	CSD-Parks CSD/CFD FY13/14 Residual Fund Balance	Processed On:	6/27/2014 9:31:58 AM	Created By:	Ryder Bailey
Post On:	6/30/2014	Processed By:	Andrew Myung		

## References

Audit Trail:

## Budget Revision Request

Agenda Item:	Agenda Date: 7/8/2014	Approval: BOS 4/5	Has Board Letter: No
Title:	CSD-Parks CSD/CFD FY13/14 Residual Fund Balance		
Budget Action:	Establish appropriations of \$280,000 in multiple Community Services Department, Funds to increase or decrease restricted Fund Balance funded by a decrease or increase to Residual Fund Balance at fiscal year-end		
Justification:	Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to commit/restrict any residual fund balance resulting from operations at fiscal year-end.		

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
2130 - CSA 4	052 - Parks		90 - Changes to Residual Fund Balance	20,000.00	0.00
2130 - CSA 4	052 - Parks		90 - Changes to Residual Fund Balance	0.00	20,000.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	20,000.00	0.00
2130 - CSA 4	052 - Parks		92 - Changes to Restricted	0.00	20,000.00
		Fund: 2130 - CSA 4, Department: 052 - Parks Total:		40,000.00	40,000.00
2140 - CSA 5	052 - Parks		90 - Changes to Residual Fund Balance	20,000.00	0.00
2140 - CSA 5	052 - Parks		90 - Changes to Residual Fund Balance	0.00	20,000.00

# Budget Journal Entry

2140 - CSA 5	052 - Parks	92 - Changes to Restricted	20,000.00	0.00
2140 - CSA 5	052 - Parks	92 - Changes to Restricted	0.00	20,000.00
Fund: 2140 - CSA 5, Department: 052 - Parks Total:			40,000.00	40,000.00
2271 - Providence Landing CFD	052 - Parks	90 - Changes to Residual Fund Balance	200,000.00	0.00
2271 - Providence Landing CFD	052 - Parks	92 - Changes to Restricted	0.00	200,000.00
Fund: 2271 - Providence Landing CFD, Department: 052 - Parks Total:			200,000.00	200,000.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
2271	052	2420	9601	200,000.00		0709		PLDCFD	201406	Anticipated Positive NFI PLCFD
2271	052	2530	9799		200,000.00	0709		PLDCFD	201406	Anticipated Positive NFI PLCFD
2130	052	2420	9601	20,000.00		0705		CSAFOU	201406	Anticipated Positive NFI CSA 4
2130	052	2530	9799		20,000.00	0705		CSAFOU	201406	Anticipated Positive NFI CSA 4
2130	052	2530	9601		20,000.00	0705		CSAFOU	201406	Anticipated Negative NFI CSA 4
2130	052	2420	9799	20,000.00		0705		CSAFOU	201406	Anticipated Negative NFI CSA 4
2140	052	2420	9601	20,000.00		0702		CSAFID	201406	Anticipated Positive NFI CSA 5
2140	052	2530	9799		20,000.00	0702		CSAFID	201406	Anticipated Positive NFI CSA 5
2140	052	2530	9601		20,000.00	0702		CSAFID	201406	Anticipated Negative NFI CSA 5
2140	052	2420	9799	20,000.00		0702		CSAFID	201406	Anticipated Negative NFI CSA 5
Total				280,000.00	280,000.00					

## Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Kerry Bierman	6/24/2014 1:56:41 PM	057 - Community Services	Fund/Department	Y
Ryder Bailey	6/24/2014 2:30:44 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/24/2014 3:52:05 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/25/2014 9:11:42 AM	061 - Auditor-Controller	FACS	Y
Theodore Fallati	6/25/2014 3:05:15 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/27/2014 8:30:09 AM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/27/2014 8:49:56 AM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/27/2014 8:49:56 AM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/27/2014 8:49:56 AM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Journal Entry

Document Number: BJE - 0003441

Document Description: CSD-Parks CPF 0031 FY13/14 Residual Fund Balance

Post On: 6/30/2014

Batch ID: 1701442

Processed On: 6/27/2014 9:35:02 AM

Processed By: Andrew Myung

Created On: 6/12/2014 11:28:22 AM

Created By: Ryder Bailey

## References

Audit Trail:

## Budget Revision Request

Agenda Item: Agenda Date: 7/8/2014 Approval: BOS 4/5 Has Board Letter: No

Title: CSD-Parks CPF 0031 FY13/14 Residual Fund Balance

Budget Action: Establish appropriations of \$890,131 in Community Services Department, Capital Project Fund 0031 to increase or decrease restricted Fund Balance by a decrease or increase to Residual Fund Balance at fiscal year-end.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0031 - Parks Dept Capital Projects	052 - Parks		90 - Changes to Residual Fund Balance	734,131.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		90 - Changes to Residual Fund Balance	0.00	156,000.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	156,000.00	0.00
0031 - Parks Dept Capital Projects	052 - Parks		93 - Changes to Committed	0.00	734,131.00
Fund: 0031 - Parks Dept Capital Projects, Department: 052 - Parks Total:				890,131.00	890,131.00

## Accounting

Budget Journal Entry

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0031	052	2420	9601	10,000.00	0.00	1931		8300	201406	Anticipated Positive NFI (8300)
0031	052	2530	9848	0.00	10,000.00	1931		8300	201406	Anticipated Positive NFI (8300)
0031	052	2420	9601	81,559.00	0.00	1931		8300	201406	Anticipated Positive NFI (8300/8512A)
0031	052	2530	9848		81,559.00	1931		8300	201406	Anticipated Positive NFI (8300/8512A)
0031	052	2420	9601	236,000.00	0.00	1931		8300	201406	Anticipated Positive NFI (8300/8638)
0031	052	2530	9848	0.00	236,000.00	1931		8300	201406	Anticipated Positive NFI (8300/8638)
0031	052	2420	9601	5,572.00	0.00	1931		8370	201406	Anticipated Positive NFI (8370)
0031	052	2530	9848	0.00	5,572.00	1931		8370	201406	Anticipated Positive NFI (8370)
0031	052	2420	9601	25,000.00	0.00	1931		8437A	201406	Anticipated Positive NFI (8437A)
0031	052	2530	9848	0.00	25,000.00	1931		8437A	201406	Anticipated Positive NFI (8437A)
0031	052	2420	9601	20,000.00	0.00	1931		8455	201406	Anticipated Positive NFI (8455)
0031	052	2530	9848	0.00	20,000.00	1931		8455	201406	Anticipated Positive NFI (8455)
0031	052	2420	9601	56,000.00	0.00	1931		8499A	201406	Anticipated Positive NFI (8499A)
0031	052	2530	9848	0.00	56,000.00	1931		8499A	201406	Anticipated Positive NFI (8499A)
0031	052	2530	9601	0.00	56,000.00	1931		8499A	201406	Anticipated Negative NFI (8499A)
0031	052	2420	9848	56,000.00	0.00	1931		8499A	201406	Anticipated Negative NFI (8499A)
0031	052	2420	9601	200,000.00	0.00	1931		8531A	201406	Anticipated Positive NFI (8531A)
0031	052	2530	9848	0.00	200,000.00	1931		8531A	201406	Anticipated Positive NFI (8531A)
0031	052	2420	9601	100,000.00	0.00	1931		8643	201406	Anticipated Positive NFI (8643)
0031	052	2530	9848	0.00	100,000.00	1931		8643	201406	Anticipated Positive NFI (8643)
0031	052	2530	9601	0.00	100,000.00	1931		8643	201406	Anticipated Negative NFI (8643)
0031	052	2420	9848	100,000.00	0.00	1931		8643	201406	Anticipated Negative NFI (8643)
Total				890,131.00	890,131.00					

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Ryder Bailey	6/17/2014 4:46:49 PM	057 - Community Services	Fund/Department	N
Kerry Bierman	6/18/2014 11:34:41 AM	057 - Community Services	Fund/Department	N
Ryder Bailey	6/23/2014 4:14:48 PM	057 - Community Services	Fund/Department	Y
Ryder Bailey	6/24/2014 9:11:47 AM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/24/2014 4:04:02 PM	012 - County Executive Office	CEO Analyst	Y

# Budget Journal Entry

Andrew Myung	6/25/2014 9:09:39 AM	061 - Auditor-Controller	FACS	Y
Theodore Fallati	6/25/2014 3:04:52 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/27/2014 8:31:33 AM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/27/2014 8:50:00 AM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/27/2014 8:50:00 AM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/27/2014 8:50:00 AM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Journal Entry

Document Number: BJE - 0003451

Document Description: FY 13/14 Residual Fund Balance

Post On: 6/30/2014

Batch ID: 1702485

Processed On: 6/27/2014 9:32:29 AM

Processed By: Andrew Myung

Created On: 6/16/2014 10:58:58 AM

Created By: Shirley Moraga

## References

Audit Trail:

## Budget Revision Request

Agenda Item: Agenda Date: 7/8/2014 Approval: BOS 4/5 Has Board Letter: No

Title: CSD - HCD FY 13/14 Residual Fund Balance

Budget Action: Establish Appropriation of \$1,939,000 in the Community Services Department, HCD Division in the Affordable Housing, Home, Orcutt CFD and Low/Mod Inc Housing Asset Funds to increase restricted fund balances funded by a decrease to Residual Fund Balance at fiscal year-end.

Justification: Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounting Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance is primarily due to unanticipated revenues.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0065 - Affordable Housing	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	117,000.00	0.00
0065 - Affordable Housing	055 - Housing/Community Development		92 - Changes to Restricted	0.00	117,000.00
	Fund: 0065 - Affordable Housing, Department: 055 - Housing/Community Development Total:			117,000.00	117,000.00
0066 - HOME Program	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	2,000.00	0.00
0066 - HOME Program	055 - Housing/Community Development		92 - Changes to Restricted	0.00	2,000.00
	Fund: 0066 - HOME Program, Department: 055 - Housing/Community Development Total:			2,000.00	2,000.00
2270 - Orcutt CFD	055 - Housing/Community Development		90 - Changes to Residual Fund Balance	56,000.00	0.00

# Budget Journal Entry

2270 - Orcutt CFD	055 - Housing/Community Development	92 - Changes to Restricted	0.00	56,000.00
Fund: 2270 - Orcutt CFD, Department: 055 - Housing/Community Development Total:			56,000.00	56,000.00
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development	90 - Changes to Residual Fund Balance	1,764,000.00	0.00
3122 - Low/Mod Inc Housing Asset Fund	055 - Housing/Community Development	92 - Changes to Restricted	0.00	1,764,000.00
Fund: 3122 - Low/Mod Inc Housing Asset Fund, Department: 055 - Housing/Community Development Total:			1,764,000.00	1,764,000.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0065	055	2420	9601	117,000.00	0.00	6000			201406	FY 13/14 Residual Fund Balance
0065	055	2530	9769	0.00	5,000.00	6000			201406	FY 13/14 Residual Fund Balance
0065	055	2530	9771	0.00	112,000.00	6000			201406	FY 13/14 Residual Fund Balance
0066	055	2420	9601	2,000.00		6000			201406	FY 13/14 Residual Fund Balance
0066	055	2530	9799		2,000.00	6000			201406	FY 13/14 Residual Fund Balance
2270	055	2420	9601	56,000.00		7000			201406	FY 13/14 Residual Fund Balance
2270	055	2530	9799		56,000.00	7000			201406	FY 13/14 Residual Fund Balance
3122	055	2420	9601	1,764,000.00		3100			201406	FY 13/14 Residual Fund Balance
3122	055	2530	9799		1,764,000.00	3100			201406	FY 13/14 Residual Fund Balance
Total				1,939,000.00	1,939,000.00					

## Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Shirley Moraga	6/16/2014 1:33:07 PM	055 - Housing/Community Development	Fund/Department	N
Michele Jordan	6/16/2014 3:08:29 PM	057 - Community Services	Fund/Department	Y
Andrew Myung	6/24/2014 9:10:41 AM	061 - Auditor-Controller	FACS	Y
Kerry Bierman	6/24/2014 12:34:47 PM	057 - Community Services	Fund/Department	Y
John Jayasinghe	6/24/2014 4:04:45 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/25/2014 10:10:12 AM	061 - Auditor-Controller	FACS	Y
Theodore Fallati	6/25/2014 3:04:10 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/26/2014 2:54:39 PM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/27/2014 8:50:05 AM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/27/2014 8:50:05 AM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/27/2014 8:50:05 AM	061 - Auditor-Controller	FACS Supervisor	Y



# Budget Journal Entry

Document Number:BJE - 0003453Batch ID:1702701Created On: 6/16/2014 3:35:36 PM

Document Description: IVFP DonationsProcessed On: 6/25/2014 1:52:36 PMCreated By: Hope Vasquez

Post On: 6/30/2014Processed By: Andrew Myung

## References

Audit Trail:

## Budget Revision Request

Agenda Item:Agenda Date: 7/8/2014Approval: BOS 4/5Has Board Letter: No

Title:Isla Vista Foot Patrol Donations

Budget Action: Establish appropriation of \$3,150 in the Sheriff's Office, General Fund to increase Restricted fund balance funded by unanticipated revenue from donations.

Justification: Balance in Sheriff K-9 & Misc Donations Fund prior to BJE is \$141,761.47. This money was donated in FY2013-14 to assist in the replacement of bicycles used by the Isla Vista Foot Patrol. Unanticipated events precluded staff from completing the purchases prior to the end of the fiscal year. This BJE places the donations in fund balance so they can be re-appropriated in FY2014-15 to meet the donors wishes.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	032 - Sheriff		45 - Miscellaneous Revenue	3,150.00	0.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	0.00	3,150.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				3,150.00	3,150.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	032	2420	5895	3,150.00		1028	6038		201406	Designate IV Foot Patrol Donations for bikes

Budget Journal Entry

0001	032	2530	9773		3,150.00	1028	6038	201406	Designate IV Foot Patrol Donations for bikes
			Total	3,150.00	3,150.00				

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Douglas Martin	6/19/2014 4:25:43 PM	032 - Sheriff	Fund/Department	Y
John Jayasinghe	6/23/2014 2:51:09 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/23/2014 5:06:43 PM	061 - Auditor-Controller	FACS	Y
Theodore Fallati	6/24/2014 7:27:01 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2014 3:59:29 PM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/24/2014 4:07:40 PM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/24/2014 4:07:40 PM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/24/2014 4:07:40 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Journal Entry

Document Number: BJE - 0003459Batch ID: 1703124Created On: 6/17/2014 12:33:02 PM

Document Description: DSS - Fund 0056 Work CompProcessed On: 6/25/2014 1:51:42 PMCreated By: Garrett Meade

Post On: 6/30/2014Processed By: Andrew Myung

## References

Audit Trail:

## Budget Revision Request

Agenda Item: Agenda Date: 7/8/2014Approval: BOS 4/5Has Board Letter: No

Title: Transfer appropriations from Fund 0055 to Fund 0056 in the Social Services Department.

Budget Action: Increase appropriations of \$13,899 in the Social Services Department, SB IHSS Public Authority Fund for Salaries & Benefits funded by and operating transfer from the Social Services Fund. Transfer appropriation of \$13,899 in the Social Services Department, Social Services Fund from Salaries and Benefits to Other Financing Uses for increased worker's compensation insurance costs.

Justification: This budget adjustment is to transfer appropriations from the Social Services Fund (0055) to the SB IHSS Public Authority Fund (0056) within the Social Services Department as a result of an increase in Worker Compensation Insurance cost in excess of the original fund 0056 budget assumption provided to our department. There will be no County General Fund impact.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0055 - Social Services	044 - Social Services		50 - Salaries and Employee Benefits	0.00	(13,899.00)
0055 - Social Services	044 - Social Services		70 - Other Financing Uses	0.00	13,899.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:				0.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services		40 - Other Financing Sources	13,899.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services		50 - Salaries and Employee Benefits	0.00	13,899.00
Fund: 0056 - SB IHSS Public Authority, Department: 044 - Social Services Total:				13,899.00	13,899.00

Budget Journal Entry

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0056	044	2530	6900		13,899.00	3048	5325		201406	Reclass Workers Comp from 0055 to 0056
0055	044	2530	6900	13,899.00		1100	5110		201406	Reclass Workers Comp from 0055 to 0056
0056	044	2420	5911	13,899.00		3048	5325		201406	Reclass Workers Comp from 0055 to 0056
0055	044	2530	7901		13,899.00	1100	5110		201406	Reclass Workers Comp from 0055 to 0056
Total				27,798.00	27,798.00					

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Garrett Meade	6/19/2014 1:35:16 PM	044 - Social Services		Y
Garrett Meade	6/19/2014 1:41:15 PM	044 - Social Services		Y
Evelyn Rainbolt	6/19/2014 9:06:33 PM	044 - Social Services	Fund/Department	Y
Victor Zambrano	6/24/2014 11:53:36 AM	044 - Social Services	Fund/Department	Y
Richard Morgantini	6/24/2014 12:06:59 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/24/2014 12:47:04 PM	061 - Auditor-Controller	FACS	Y
Betsy Schaffer	6/24/2014 1:24:50 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2014 4:00:27 PM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/24/2014 4:08:48 PM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/24/2014 4:08:48 PM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/24/2014 4:08:48 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Journal Entry

Document Number:BJE - 0003471Batch ID:1704699Created On: 6/20/2014 9:52:24 AM

Document Description: Roads Year-end AdjustmentsProcessed On: 6/25/2014 1:52:08 PMCreated By: Mark Paul

Post On: 6/30/2014Processed By: Andrew Myung

## References

Audit Trail:

## Budget Revision Request

Agenda Item:Agenda Date: 7/8/2014Approval: BOS 4/5Has Board Letter: No

Title:Public Works Roads Capital Maintenance Fiscal Year End Residual Fund Balance Entry

Budget Action:Establish Appropriation of \$1,600,000 in the Public Works Roads Capital Maintenance to increase Restricted Fund Balance funded by a decrease to Residual Fund Balance at fiscal year-end.

Justification:Residual Fund Balance is a balancing set of accounts that reflect the net effect of revenues and expenditures that have not been committed or restricted for a specific purpose. Governmental Accounts Standards Board Statement 54 (GASB 54) requires all residual fund balances for governmental funds be committed or restricted for financial reporting purposes, with the exception of the General Fund. This budget revision establishes appropriation to commit/restrict any residual fund balance resulting from operations at fiscal year-end.

The residual fund balance adjustment in Fund 0016 Roads Capital Maintenance was reserve funds for the FLAP project as well as other projects contracted but will not be completed until next year.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0016 - Roads-Capital Maintenance	054 - Public Works		90 - Changes to Residual Fund Balance	1,600,000.00	0.00
0016 - Roads-Capital Maintenance	054 - Public Works		92 - Changes to Restricted	0.00	1,600,000.00
Fund: 0016 - Roads-Capital Maintenance, Department: 054 - Public Works Total:				1,600,000.00	1,600,000.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0016	054	2420	9601	1,600,000.00		2110			201406	FY13/14 Residual Fund Balance Entry

Budget Journal Entry

0016	054	2530	9799		1,600,000.00	2110		201406	FY13/14 Residual Fund Balance Entry
			Total	1,600,000.00	1,600,000.00				

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Mark Paul	6/23/2014 9:20:33 AM	054 - Public Works	Fund/Department	Y
John Jayasinghe	6/23/2014 3:48:09 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/23/2014 5:01:23 PM	061 - Auditor-Controller	FACS	Y
Theodore Fallati	6/24/2014 7:28:29 AM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2014 3:58:00 PM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/24/2014 4:09:05 PM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/24/2014 4:09:05 PM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/24/2014 4:09:05 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Journal Entry

Document Number:BJE - 0003474Batch ID:1705242Created On:6/23/2014 8:26:22 AM

Document Description:Jail Security ProjectProcessed On:6/25/2014 2:42:09 PMCreated By:Hope Vasquez

Post On:6/30/2014Processed By:Andrew Myung

## References

Audit Trail:

## Budget Revision Request

Agenda Item:Agenda Date:7/8/2014Approval: BOS 3/5Has Board Letter: No

Title:Transfer budget from Capital Assets to Construction in Progress in Capital Outlay

Budget Action:Transfer appropriations of \$1500 in Sheriff's Office Capital Outlay Fund from Capital Assets - Equipment to Capital Assets - Construction in Progress to correct an accounting error.

Justification:Correct Line Item Account error for final Medina retainage payment for Jail Security Project.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0030 - Capital Outlay	032 - Sheriff		65 - Capital Assets	0.00	0.00
Fund: 0030 - Capital Outlay, Department: 032 - Sheriff Total:				0.00	0.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0030	032	2530	8300	1,500.00		1929	1929	2578	201406	Reclass Medina Final Retainage Pmt
0030	032	2530	8700		1,500.00	1929	1929	2578	201406	Reclass Medina Final Retainage Pmt

# Budget Journal Entry

Total	<u>1,500.00</u>	<u>1,500.00</u>
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## Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Douglas Martin	6/24/2014 1:54:59 PM	032 - Sheriff	Fund/Department	Y
John Jayasinghe	6/24/2014 2:24:08 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/24/2014 2:33:41 PM	061 - Auditor-Controller	FACS	Y
Theodore Fallati	6/24/2014 3:53:27 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/24/2014 4:01:37 PM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/24/2014 4:09:29 PM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/24/2014 4:09:29 PM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/24/2014 4:09:29 PM	061 - Auditor-Controller	FACS Supervisor	Y



# Budget Journal Entry

Document Number:	BJE - 0003475	Batch ID:	1705576	Created On:	6/23/2014 2:10:32 PM
Document Description:	NBJP FYE 13-14 - accelerated schedule	Processed On:	6/27/2014 9:42:12 AM	Created By:	Brian Duggan
Post On:	6/30/2014	Processed By:	Andrew Myung		

## References

Audit Trail:

## Budget Revision Request

Agenda Item:	Agenda Date: 7/8/2014	Approval: BOS 4/5	Has Board Letter: No
Title:	Northern Branch Jail Project release of committed fund balance for FYE 13-14		
Budget Action:	Increase appropriations of \$299,547 in the Sheriff Capital Projects - Jail Fund for Services and Supplies funded by a release of committed fund balance.		

Justification: This request will drawdown FY 13-14 funds to pay current year anticipated additional expenditures for the Northern Branch Jail Project. This request reflects changes to the timing of expenditures, not to a revision of the overall project budget. Since the time we prepared the previous BRR, the project has trended slightly ahead of schedule by approximately one month when compared to the projections. We are continuing to maintain and monitor a detailed expenditure projection spreadsheet for the total project.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0032 - North County Jail AB900	980 - Sheriff Capital Projects-Jail		55 - Services and Supplies	0.00	299,547.00
0032 - North County Jail AB900	980 - Sheriff Capital Projects-Jail		93 - Changes to Committed	299,547.00	0.00
Fund: 0032 - North County Jail AB900, Department: 980 - Sheriff Capital Projects-Jail Total:				299,547.00	299,547.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0032	980	2420	9899	299,547.00		9500	0006		201406	release committed fund balance for FYE 13-14

Budget Journal Entry

0032	980	2530	7460		299,547.00	2000	0001	201406	release committed fund balance for FYE 13-14
			Total	299,547.00	299,547.00				

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Katherine Roth	6/26/2014 4:41:01 PM	061 - Auditor-Controller	Fund/Department	Y
Andrew Myung	6/26/2014 4:53:31 PM	061 - Auditor-Controller	FACS	Y
Betsy Schaffer	6/26/2014 5:01:44 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/27/2014 8:37:35 AM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/27/2014 8:50:32 AM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/27/2014 8:50:32 AM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/27/2014 8:50:32 AM	061 - Auditor-Controller	FACS Supervisor	Y
Richard Morgantini	6/27/2014 9:40:41 AM	012 - County Executive Office	CEO Analyst	Y

# Budget Journal Entry

Document Number: BJE - 0003477

Batch ID: 1705664

Created On: 6/23/2014 3:46:10 PM

Document Description: Release committed balance fund balance.

Processed On: 6/27/2014 9:36:26 AM

Created By: Richard Stocker

Post On: 6/30/2014

Processed By: Andrew Myung

## References

Audit Trail:

## Budget Revision Request

Agenda Item: Agenda Date: 7/8/2014 Approval: BOS 4/5 Has Board Letter: No

Title: Pub Def use of Committed Fund Balance for unbudgeted contractual Salaries and Benefit cost increases

Budget Action: Increase appropriations of \$18,000 in the Public Defender General Fund for Salaries and Benefits costs funded by a release of Committed Fund Balance.

Justification: This revision, combined with unanticipated revenues, will fund the negotiated wage increases associated with recent SEIU 620 and 721 agreements in the current fiscal year.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	023 - Public Defender		50 - Salaries and Employee Benefits	0.00	18,000.00
0001 - General	023 - Public Defender		93 - Changes to Committed	18,000.00	0.00
Fund: 0001 - General, Department: 023 - Public Defender Total:				18,000.00	18,000.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	023	2420	9832	18,000.00		2000			201406	Release fund balance to Salaries and Benefits

Budget Journal Entry

0001	023	2530	6100		18,000.00	2000		201406	Release fund balance to Salaries and Benefits
			Total	18,000.00	18,000.00				

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Betsy Schaffer	6/24/2014 1:28:01 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Nicolas Nocker	6/24/2014 4:15:25 PM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/24/2014 4:15:25 PM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/24/2014 4:15:25 PM	061 - Auditor-Controller	FACS Supervisor	Y
Richard Stocker	6/25/2014 1:56:58 PM	023 - Public Defender	Fund/Department	Y
Joseph Toney	6/25/2014 2:09:08 PM	012 - County Executive Office	CEO Analyst	Y
Andrew Myung	6/25/2014 2:19:02 PM	061 - Auditor-Controller	FACS	Y
Theodore Fallati	6/25/2014 2:53:13 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Thomas Alvarez	6/27/2014 8:38:09 AM	012 - County Executive Office	Budget Director	Y

# Budget Journal Entry

Document Number:	BJE - 0003500	Batch ID:	1707824	Created On:	6/27/2014 10:34:58 AM
Document Description:	Transfer excess PILT revenue to Criminal Justice Facilities Fund 0070	Processed On:	6/27/2014 3:10:34 PM	Created By:	Jette Christiansson
Post On:	6/30/2014	Processed By:	Andrew Myung		

## References

Audit Trail:

## Budget Revision Request

Agenda Item:	Agenda Date: 7/8/2014	Approval: BOS 4/5	Has Board Letter: No
Title:	Transfer additional GFC to Criminal Justice Facility Construction Fund to offset decrease to revenue		
Budget Action:	Establish appropriations of \$26,402 to increase Restricted fund balance in the General County Programs Department, Criminal Justice Facility Construction Fund funded by Other Financing Sources (\$116,402) offset by a decrease in Fines, Forfeitures and Penalties (\$90,000). Increase appropriations of \$116,402 in General Revenues Department, General Fund for Other Financing Uses funded by unanticipated Intergovernmental Revenue-Federal.		
Justification:	The County anticipated receiving \$1.7 million of Federal PILT funds. Actual amount received was \$1,816,402. The excess amount of PILT funds of \$116,402 is being transferred to the Criminal Justice Facility Construction Fund to offset the reduction to Forfeitures and Penalties revenue. Since the economic downturn, revenue has been declining over the last five years as less tickets are written, fees are waived by the Courts and staffing is down at CHP, Police and Sheriff. This neccessitates support by the General Fund to help make the COP payments. Fines & Forfeitures revenue will be decreased by \$90,000 with the balance of the funds (\$26,402) being used to increase Restricted Fund Balance for future use.		

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0070 - Crim Justice Facility Constrt	990 - General County Programs		15 - Fines, Forfeitures, and Penalties	(90,000.00)	0.00
0070 - Crim Justice Facility Constrt	990 - General County Programs		40 - Other Financing Sources	116,402.00	0.00
0070 - Crim Justice Facility Constrt	990 - General County Programs		92 - Changes to Restricted	0.00	26,402.00
Fund: 0070 - Crim Justice Facility Constrt, Department: 990 - General County Programs Total:				26,402.00	26,402.00
0001 - General	991 - General Revenues		26 - Intergovernmental Revenue-Federal	116,402.00	0.00
0001 - General	991 - General Revenues		70 - Other Financing Uses	0.00	116,402.00
Fund: 0001 - General, Department: 991 - General Revenues Total:				116,402.00	116,402.00

# Budget Journal Entry

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	991	2420	4690	116,402.00		1000			201406	Increase Fed In-Lieu for excess PILT
0001	991	2530	7901		116,402.00	2000			201406	Trsfr to Crim Justcie Facility Fund - PILT excess
0070	990	2420	5910	116,402.00		6137			201406	Trsfr from General Revenues - PILT excess
0070	990	2430	3350		90,000.00	6137			201406	Trsfr from General Revenues - PILT excess
0070	990	2530	9799		26,402.00	6137			201406	Increase Fund Balance for PILT excess
Total				232,804.00	232,804.00					

## Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Andrew Myung	6/27/2014 12:46:54 PM	061 - Auditor-Controller	FACS	Y
Jette Christiansson	6/27/2014 1:22:19 PM	012 - County Executive Office	CEO Analyst	Y
Theodore Fallati	6/27/2014 1:52:24 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Richard Morgantini	6/27/2014 2:30:14 PM	012 - County Executive Office	CEO Analyst	Y
Richard Morgantini	6/27/2014 2:30:14 PM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/27/2014 2:59:30 PM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/27/2014 2:59:30 PM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/27/2014 2:59:30 PM	061 - Auditor-Controller	FACS Supervisor	Y

# Budget Journal Entry

Document Number:	BJE - 0003501	Batch ID:	1707941	Created On:	6/27/2014 12:04:08 PM
Document Description:	Release committed fund balance	Processed On:	6/27/2014 3:10:52 PM	Created By:	Richard Stocker
Post On:	6/30/2014	Processed By:	Andrew Myung		

## References

Audit Trail:

## Budget Revision Request

Agenda Item:	Agenda Date: 7/8/2014	Approval: BOS 4/5	Has Board Letter: No
Title:	Pub Def use of Committed Fund Balance for unbudgeted contractual Salaries and Benefit cost increases		
Budget Action:	Increase appropriations of \$30,000 in the Public Defender Department, General Fund for Salaries and Benefits costs funded by a release of Committed Fund Balance.		

Justification: This revision, combined with unanticipated revenues, will partially fund the negotiated wage increases associated with recent SEIU 620 and 721 agreements in the current fiscal year.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	023 - Public Defender		50 - Salaries and Employee Benefits	0.00	30,000.00
0001 - General	023 - Public Defender		93 - Changes to Committed	30,000.00	0.00
Fund: 0001 - General, Department: 023 - Public Defender Total:				30,000.00	30,000.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	023	2420	9832	30,000.00		2000			201406	Release fund balance to Salaries and Benefits

# Budget Journal Entry

0001	023	2530	6100		30,000.00	2000		201406	Release fund balance to Salaries and Benefits
			Total	30,000.00	30,000.00				

## Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Richard Stocker	6/27/2014 1:40:13 PM	023 - Public Defender	Fund/Department	Y
Andrew Myung	6/27/2014 1:44:10 PM	061 - Auditor-Controller	FACS	Y
Joseph Toney	6/27/2014 1:46:46 PM	012 - County Executive Office	CEO Analyst	Y
Theodore Fallati	6/27/2014 1:53:15 PM	061 - Auditor-Controller	Chief Deputy Controller	Y
Richard Morgantini	6/27/2014 2:33:35 PM	012 - County Executive Office	CEO Analyst	Y
Richard Morgantini	6/27/2014 2:33:35 PM	012 - County Executive Office	Budget Director	Y
Nicolas Nocker	6/27/2014 2:59:05 PM	061 - Auditor-Controller	Clerk of the Board	Y
Nicolas Nocker	6/27/2014 2:59:05 PM	061 - Auditor-Controller	FACS	Y
Nicolas Nocker	6/27/2014 2:59:05 PM	061 - Auditor-Controller	FACS Supervisor	Y