

County of Lassen  
Auditor



Nancy Cardenas  
*Auditor Controller, Treasurer,  
Tax Collector*

County Administration Center  
221 South Roop Street, Suite 1  
Susanville, CA 96130-4339

☎ (530) 251-8233

FAX: (530) 251-2664

e-mail : [Ncardenas@co.lassen.ca.us](mailto:Ncardenas@co.lassen.ca.us)

DATE: October 9, 2024

TO: Board of Supervisors  
Agenda Date: October 22<sup>nd</sup> 2024

FROM: Nancy Cardenas, Auditor-Treasurer- Tax Collector

SUBJECT: Fiscal Year 2023/2024 End of Year Budget Modifications

---

DISCUSSION:

Auditor's Office is preparing to close FY 2023-2024, there were several funds that required modifications to appropriations.

- Fund 100-0602, Predator Animal Control, Contract exceeded original budget by \$5,133.
- Fund 106-0522, DA/PD Realignment, revenue increased which increased transfers due to the DA and Public Defender by \$15,273.
- Fund 123-1231, Cemetery, purchased equipment that was originally appropriated in 22/23 FY, exceeded the budget by \$26,858.
- Fund 130-0526, Jail Physician, Contract exceeded original budget by \$112,053
- Fund 130-0562, Sheriff Annex, A87 costs not factored in original budget for excess of \$80,189.
- Fund 143-0553, Juvenile Justice Account, Realignment funds (Youthful Offender Block Grant) increased revenue which increase transfers to probation by \$84,809.

ACTION REQUESTED: (4/5's vote required)

- 1) Increase appropriation in 100-0602 for \$5,133
- 2) Increase appropriation in 106-0522 for \$15,273
- 3) Increase appropriation in 123-1231 for \$26,858
- 4) Increase appropriation in 130-0526 for \$112,053
- 5) Increase appropriation in 130-0562 for \$80,189
- 6) Increase appropriation in 143-0533 for \$84,809

FISCAL IMPACT: No further fiscal impact.