

PROPOSED 2024 BUDGET TRANSFER - BY ITEM

Item	Fund	Cost Center	Account	Account Description	Budget Transfer Out	Fund	Cost Center	Account	Account Description	Budget Transfer In	Explanation
1) Budget Transfers to capture unanticipated changes in income/expense:											
1a	123	5520	52105	Professional Services	(1,000,000)	123	5310	52105	Professional Services	1,000,000	Transfer from LA Elevator Project to IT for ARIS enahancements to correct defects with KOALA system.
1b	123	5110	52105	Professional Services	(750,000)	123	5310	52105	Professional Services	750,000	Transfer from Digitization Project in Administration cost center to IT for an offer and compromise collections project.
1c	123	5110	52105	Professional Services	(1,200,000)	123	5510	52105	Professional Services	1,200,000	Transfer Digitization Project funds from Administration cost center to General Services. Non-substantive change.
1d	110-123	1110-9210	50250	CalPERS Employer Share	(1,015,000)	110	6110	50110	Regular Salaries	106,000	CalPERS UAL savings to OCTC for promotions to help address the backlog.
						110	6110	50120	Casual Hourly Pay	382,700	CalPERS UAL savings to OCTC for casual hourly staff to help address the backlog.
						110	9110	52105	Professional Services	363,300	CalPERS UAL savings to Regulation to begin implementing audit management system for CTAPP compliance reviews and development of practical trust account reconciliation course.
						126	5691	52105	Professional Services	40,000	CalPERS UAL savings to General Services to cover the increased cost of restack in San Francisco building.
						126	5615	52105	Professional Services	50,000	CalPERS UAL savings to General Services to cover a change order to the emergency generator the State Bar is responsible for per the terms of the sale of 180 Howard Street.
						123	5210	56210	Catering	50,000	CalPERS UAL savings to Human Resources for employee recognition year-end events.
						110	7140	50110	Regular Salaries	14,000	CalPERS UAL savings to State Bar Court for Hearing judges' salary increases.
						110	7160	50110	Regular Salaries	9,000	CalPERS UAL savings to State Bar Court for Presiding/Review judges' salary increases.
						320	8312	52105	Professional Services	150,000	February exam room rental savings to cover bar exam experiment to be held in 2024.
1e	320	8312	57110	Exam Room Rental-Feb. GBX	(225,000)	320	8317	52105	Professional Services	75,000	February exam room rental savings to cover bar exam experiment to be held in 2024.
					(4,190,000)	Total Reductions				4,190,000	Total Transfers

THE STATE BAR OF CALIFORNIA

PROPOSED 2024 BUDGET AMENDMENT - BY ITEM

ATTACHMENT E

Item	Fund	Cost Center	Account	Account Description	2024 Adopted Budget	Proposed Adjustment	2024 Amended Budget	Explanation
2) Budget Amendment to Correct Technical Inaccuracies:								
2a	312	8237	44110	Grant Revenue	26,000,000	(1,233,000)	24,767,000	To reflect the distribution of returned 2023 proceeds in Homeless Prevention III.
						(1,233,000)	Total grant-related revenue	
2b	312	2340	53010	Grants Expenses	-	(110,000)	(110,000)	Unbudgeted Access/Lex Grant Expenses
2b	237	8228	53010	Grants Expenses	(4,521,000)	2,375,000	(2,146,000)	To correct the inclusion of two years of Bank Settlement Grant disbursements, and account for \$114,000 of returned funds.
2b	312	8237	53010	Grants Expenses	(26,000,000)	1,233,000	(24,767,000)	To reflect the distribution of returned 2023 proceeds in Homeless Prevention III.
						3,498,000	Total grant-related expenses	
3) Budget Amendment to Capture Unanticipated Incomes and Expenses:								
3a	228	8218	44310	IOLTA Revenue	145,578,000	55,441,000	201,019,000	Adjustment to IOLTA reflect larger account balances and robust interest rates.
3a	229	8225	44110	Grant Revenue	31,056,000	(232,000)	30,824,000	Adjustment for returned funds.
3a	229	8225	44130	Ptnr Grant - EAF	4,695,000	(584,000)	4,111,000	Adjustment for returned 2022 funds.
3a	312	8238	44110	Grant Revenue	3,680,000	227,511	3,907,511	To reflect grant reallocations for CalHFA.
3a	312	8241	44110	Grant Revenue	50,113,000	(32,525,000)	17,588,000	To reflect reduction in Funds for CARE Court.
						54,852,511	Total grant-related revenue	
3b	228	8218	53010	Grants Expenses	(95,339,000)	191,000	(95,148,000)	To adjust LSTF grant budget spend to reflect unspent funds.
3b	229	8225	53010	Grants Expenses	(36,401,000)	1,016,000	(35,385,000)	Reduce by \$232K to match Grant Revenue, \$584K to match Partner Grant Revenue, and \$200K to bring expense and revenue into equilibrium.
3b	312	8238	53010	Grants Expenses	(3,680,000)	(227,511)	(3,907,511)	To reflect grant reallocations for CalHFA.
3b	312	8241	53010	Grants Expenses	(50,113,000)	32,525,000	(17,588,000)	To reflect reduction in Funds for CARE Court.
						33,504,489	Total grant-related expenses	