

MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

TO: Honorable Board of Supervisors
FROM: Andrew C. Sisk, Auditor-Controller *ACS*
DATE: August 20, 2013
SUBJECT: Final Budget Revisions for FY 2012-13

Recommendation:

Board approval of budget revisions necessary to complete the accounting transactions for the fiscal year ended June 30, 2013.

Background/Discussion:

Each year, it is necessary to make estimated revenue and budgeted appropriations adjustments at year-end to comply with the requirements of the County Budget Act and appropriations limits set by Proposition No. 4. To complete the accounting transactions for the fiscal year ended June 30, 2013, we need final budget revisions for Community Development Resource Agency (22240), Housing (32560), Placer Regional Auto Theft Task Force (21970), and Squaw Valley Park (71620) (Attachment 1).

Also included is a list of capital assets that require an increase to the budget appropriation for the Equipment line item (Attachment 2).

Fiscal Impact:

In accordance with Government Code Sections 29000 through 29144, all budgeted revisions between appropriations, of over-expended appropriations, of additional revenues, and for capital assets or projects require your Board's approval. The attached year-end budget revisions to increase appropriations are offset by increased revenue, cancelled reserves or adjusted expenditures and does not require additional County resources.

Attachments:

Attachment 1 – FY 2012-13 Budget Revisions (4 ea)
Attachment 2 – FY 2012-13 Budget Revisions for Capital Assets (1 ea)

**Honorable Board of Supervisors
 Board approval of FY2012-2013 Budget Revisions
 August 20, 2013**

Attachment 1

Fund	Appropriation Title	Increase Appropriation	Increase Revenue	Cancel Reserves
100	22240-Community Development / Resource Agency	280,373.00	280,373.00	
106	32560-Housing	643,118.00	1,842,074.00	1,198,956.00
111	21970-Placer Regional Auto Theft Task Force	17,655.56	17,655.56	-
501	71620-CSA28 Z162 Squaw Valley Park	3,500.00	3,500.00	

PAS DOCUMENT NO.

BUDGET REVISION

POST DATE:

- Cash Transfer Required
- Reserve Cancellation Required
- Establish Reserve Required
- Auditor-Controller
- County Executive
- Board of Supervisors

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
06	BR	560,746.00	2

ESTIMATED REVENUE ADJUSTMENT										APPROPRIATION ADJUSTMENT											
DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
10	006		100		999992	99992	8527			280,373.00	06	014		100		992224		3551			280,373.00
TOTAL										280,373.00	TOTAL										280,373.00

REASON FOR REVISION: FY2013 A-87 Costs (JV272365)

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Prepared by Donna Kirkpatrick Ext 5038
 Department Head _____
 Board of Supervisors _____

Date: 7/30/13
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

Placer County
Expenditure Financial Analysis Inquiry
Fiscal Period: Month 13 2013 Appn Yr: 2013
Act/Bal: Year Activity

Style: Tabular
Dept: 6
Org:
Summarize by: Appn No 22240 Community Development / Resource Agency Secondary Summarize by: (None)
Primary Detail by: Object Lvl 3 Secondary Detail by: (None)

Object Lvl 3	Object Lvl 3 Title	Appn Budget	Enc/Preenc	Expend	Balance	% of Budget
2709	Countywide System Cha	\$24,024.00	\$0.00	\$24,024.00	\$0.00	100.00%
2727	Rents & Leases - Bldgs	\$0.00	\$0.00	\$360.78	(\$360.78)	0.00%
2840	Special Dept Expense	\$0.00	\$0.00	\$690.20	(\$690.20)	0.00%
2844	Training	\$2,000.00	\$0.00	\$1,398.00	\$602.00	69.90%
2931	Travel & Transportation	\$1,200.00	\$0.00	\$3,637.91	(\$2,437.91)	303.16%
2932	Mileage	\$2,000.00	\$0.00	\$271.29	\$1,728.71	13.56%
2933	Lodging	\$0.00	\$0.00	\$1,501.12	(\$1,501.12)	0.00%
2941	County Vehicle Mileage	\$4,000.00	\$0.00	\$3,666.64	\$333.36	91.67%
2964	Meals/Food Purchases	\$500.00	\$0.00	\$182.33	\$317.67	36.47%
3551	Transfer Out A-87 Costs	\$0.00	\$0.00	\$280,373.00	(\$280,373.00)	0.00%
3775	Operating Transfer Out	\$111,097.00	\$0.00	\$111,097.00	\$0.00	100.00%
4161	Intangible Assets	\$8,600.00	\$0.00	\$0.00	\$8,600.00	0.00%
5002	I/T - County General Fur	(\$2,678,651.00)	\$0.00	(\$2,263,632.41)	(\$415,018.59)	84.51%
5004	I/T - Road Fund	(\$40,944.00)	\$0.00	(\$59,332.75)	\$18,388.75	144.91%
5008	I/T - County Office Bldg I	\$0.00	\$0.00	(\$44,473.57)	\$44,473.57	0.00%
5404	I/T Maintenance - Servic	\$44,500.00	\$0.00	\$48,820.09	(\$4,320.09)	109.71%
5405	I/T Maintenance - Bldgs	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
5552	I/T - MIS Services	\$119,343.00	\$0.00	\$113,680.52	\$5,662.48	95.26%
5555	I/T Prof/Special Services	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	0.00%
5556	I/T - Professional Servic	\$49,920.00	\$0.00	\$17,865.01	\$32,054.99	35.79%
5965	I/T Utilities	\$22,038.00	\$0.00	\$13,238.59	\$8,799.41	60.07%
		\$1,693,515.00	\$26,789.74	\$1,819,070.32	(\$152,345.06)	109.00%

feb

Placer County
Expenditure Financial Analysis Inquiry
Fiscal Period: Month 13 2013 Appn Yr: 2013
Act/Bal: Year Activity

Style: Tabular
Dept: 6 ←
Org:

Summarize by: Appn No 32560 Housing Secondary Summarize by: (None)
Primary Detail by: PCA Secondary Detail by: (None)

PCA	PCA Title	Appn Budget	Enc/Preenc	Expend	Balance	% of Budget
93256 APPR - HOUSING		\$1,718,549.00	\$0.00	\$3,130,030.25	(\$1,411,481.25)	182.13%
OPERA OPERATING BUDGE		\$0.00	\$0.00	\$430,592.50	(\$430,592.50)	0.00%
		\$1,718,549.00	\$0.00	\$3,560,622.75	(\$1,842,073.75)	207.19%



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PAS DOCUMENT NO.

POST DATE:

Attn: Lynn Yoshida

TECHNICAL BUDGET REVISION

- Cash Transfer Required
- Reserve Cancellation Required
- Establish Reserve Required

- Auditor-Controller
- County Executive *7/25/13*
- Board of Supervisors

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
20	BR	35,311.12	2

ESTIMATED REVENUE ADJUSTMENT											APPROPRIATION ADJUSTMENT										
DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBI 3	PROJ.	PROJ. DTL	AMOUNT	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBI 3	PROJ.	PROJ. DTL	AMOUNT
20	006				992197	92197	7227			17,655.56	20	014				992197	92197	2555			17,655.56
TOTAL											TOTAL										

REASON FOR REVISION: To increase the budget in appropriation 21790 Placer Regional Auto Theft Task Force FY 12-13.

Prepared by *Liz Zmyslowski* Ext 7834
 Department Head *[Signature]*
 Board of Supervisors _____

Date: 7/24/13
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

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Requestor: EZMYSLOW
 Performance Accounting

Page 1 of 1
 Date/Time of Report: 7/25/2013 10:52:04

Placer County
 P&L Financial Analysis Inquiry
 Fiscal Period: Month 13 2013 Appn Yr: 2013
 Act/Bal: Year Activity

Style: Tabular

Dept: 20

Org:

Summarize by: Appn No 21970 Placer Regional Auto Theft Task Force Secondary Summarize by: (None)

Primary Detail by: Object Lvl 3 Secondary Detail by: (None)

Exclude Enc/Prenc: No

Accrued Revenues: Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Prenc	Actual	Balance	% of Budget
6950 Interest		\$11,000.00	\$0.00	\$1,335.10	\$9,664.90	12.14%
7227 Placer Regional Auto T		\$342,000.00	\$0.00	\$369,320.46	(\$27,320.46)	107.99%
Revenue Total		\$353,000.00	\$0.00	\$370,655.56	(\$17,655.56)	105.00%
2052 Mobile Communication		\$4,000.00	\$0.00	\$3,140.17	\$859.83	78.50%
2273 Parts		\$0.00	\$0.00	\$885.18	(\$885.18)	0.00%
2290 Maintenance - Equipm		\$4,216.00	\$0.00	\$1,092.50	\$3,123.50	25.91%
2481 PC Acquisition		\$0.00	\$0.00	\$4,729.23	(\$4,729.23)	0.00%
2523 Office Supplies & Exp		\$0.00	\$0.00	\$365.69	(\$365.69)	0.00%
2524 Postage		\$0.00	\$0.00	\$32.78	(\$32.78)	0.00%
2555 Prof/Spec Svcs - Purct		\$317,125.00	\$0.00	\$351,212.34	(\$34,087.34)	110.75%
2770 Fuels & Lubricants		\$0.00	\$0.00	\$2,116.56	(\$2,116.56)	0.00%
2840 Special Dept Expense		\$16,942.00	\$0.00	\$811.75	\$16,130.25	4.79%
2844 Training		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
2846 Sheriff Training/Registr		\$0.00	\$0.00	\$1,708.85	(\$1,708.85)	0.00%
2849 Narcotics/Special Enfo		\$2,500.00	\$0.00	\$767.51	\$1,732.49	30.70%
2931 Travel & Transportatior		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
2964 Meals/Food Purchases		\$0.00	\$0.00	\$576.00	(\$576.00)	0.00%
3551 Transfer Out A-87 Cost		\$3,217.00	\$0.00	\$3,217.00	\$0.00	100.00%
Expend Total		\$353,000.00	\$0.00	\$370,655.56	(\$17,655.56)	105.00%
Net Income (Loss)		\$0.00		\$0.00		

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PAS DOCUMENT NO.

Facility Service to do journal to transfer cash

BUDGET REVISION

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
12	BR	7,000.00	2

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

Auditor-Controller

County Executive

Board of Supervisors

ESTIMATED REVENUE ADJUSTMENT

APPROPRIATION ADJUSTMENT

DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
12	006		501	162	997162	97162	8208			3,500.00
TOTAL										3,500.00

DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
12	014		501	162	997162	97162	2965			3,500.00
TOTAL										3,500.00

REASON FOR REVISION: TO INCREASE APPROPRIATIONS AND OFFSETTING REVENUES FOR CSA28 Z162 SQUAW VALLEY PARK.

Prepared by Valerie Bayne Ext 6803
 Department Head Valerie Bayne
 Board of Supervisors _____

Date: 6/30/13
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

Requestor: VBAYNE
 Performance Accounting

Page 1 of 1
 Date/Time of Report: 8/1/2013 10:47:47

Placer County
 P&L Financial Analysis Inquiry
 Fiscal Period: Month 13 2013 Appn Yr: 2013
 Act/Bal: Year Activity

Style: Tabular
 Dept: 12
 Org:
 Summarize by: Appn No 71620 CSA28 Z162 Squaw Valley Park Secondary Summarize by: (None)
 Primary Detail by: Object Lvl 3 Secondary Detail by: (None)
 Exclude Enc/Prenc: No

Accrued Revenues: Not Included

Object Lvl 3	Object Lvl 3 Title	Department Budget	Enc/Preenc	Actual	Balance	% of Budget
6950 Interest		\$1,200.00	\$0.00	\$885.46	\$314.54	73.79%
8105 Direct Charges		\$6,974.00	\$0.00	\$6,971.60	\$2.40	99.97%
8208 Park & Recreation Sen		\$4,000.00	\$0.00	\$10,274.00	(\$6,274.00)	256.85%
8780 Contributions from Oth		\$21,500.00	\$0.00	\$21,500.00	\$0.00	100.00%
Revenue Total		\$33,674.00	\$0.00	\$39,631.06	(\$5,957.06)	117.69%
2140 Gen Liability Ins		\$20.00	\$0.00	\$0.00	\$20.00	0.00%
2405 Materials - Bldgs & Imp		\$2,215.00	\$0.00	\$1,458.55	\$756.45	65.85%
2508 Collection Charges		\$68.00	\$0.00	\$69.72	(\$1.72)	102.53%
2550 Administration		\$1,500.00	\$0.00	\$1,500.00	\$0.00	100.00%
2555 Prof/Spec Svcs - Purc		\$27,950.00	\$1.00	\$28,139.00	(\$190.00)	100.68%
2556 Prof/Spec Svcs - Coun		\$0.00	\$0.00	\$2,345.86	(\$2,345.86)	0.00%
2840 Special Dept Expense		\$500.00	\$0.00	\$0.00	\$500.00	0.00%
2965 Utilities		\$0.00	\$0.00	\$3,354.04	(\$3,354.04)	0.00%
5600 Appropriation for Conti		\$1,291.00	\$0.00	\$0.00	\$1,291.00	0.00%
Expend Total		\$33,544.00	\$1.00	\$36,867.17	(\$3,324.17)	109.91%
Net Income (Loss)		\$130.00		\$2,762.89		

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**Honorable Board of Supervisors
Board approval of FY2012-2013 Budget Revisions (Capital Assets)
August 20, 2013**

Attachment 2

Fund	Appropriation Title	Object Level 3-Line Item	Increase Appropriation
110	21790-Sheriff Tahoe Operations	4451-Equipment	2,296.00
110	22000-Jail Corrections and Detention	2290-Maintenance - Equipment	(2,296.00)
110	22000-Jail Corrections and Detention	4451-Equipment	13,805.00
110	22000-Jail Corrections and Detention	2290-Maintenance - Equipment	(8,438.00)
110	21800-Sheriff Protection and Prevention	4451-Equipment	(5,367.00)

Placer County
Expenditure Financial Analysis Inquiry
Fiscal Period: Month 09 2013 Appn Yr: 2013
Act/Bal: Monthly Activity

Style: Tabular

Dept: 20

Org:

Summarize by: Object Lvl 3 2290 Maintenance - Equipment Secondary Summarize by: (None)

Primary Detail by: Appn No Secondary Detail by: (None)

Appn No	Appn No Title	Appn Budget	Enc/Preenc	Expend	Balance	% of Budget
21780	Sheriff Grants Program	\$0.00	(\$4,447.00)	\$30.85	\$4,416.15	0.00%
21790	Sheriff Tahoe Operator	\$0.00	\$0.00	\$330.30	(\$330.30)	0.00%
21800	Sheriff Protection and F	\$0.00	\$760.94	\$13,288.82	(\$14,049.76)	0.00%
21930	Sheriff Administration a	\$0.00	\$3,021.13	(\$20,693.34)	\$17,672.21	0.00%
21950	Auburn/So Placer Supp	\$0.00	\$0.00	\$7,934.15	(\$7,934.15)	0.00%
21960	Automated Mobile & Fi	\$0.00	\$0.00	\$22,973.58	(\$22,973.58)	0.00%
21970	Placer Regional Auto TI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
22000	Jail Corrections and De	\$19,000.00	\$0.00	\$1,214.19	\$17,785.81	6.39%
39000	Trust Funds-39000	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		\$19,000.00	(\$664.93)	\$25,078.55	(\$5,413.62)	128.48%

Placer County
Expenditure Financial Analysis Inquiry
Fiscal Period: Month 13 2013 Appn Yr: 2013
Act/Bal: Year Activity

Style: Tabular

Dept: 20

Org:

Summarize by: Object Lvl 3 4451 Equipment Secondary Summarize by: (None)

Primary Detail by: OCA Secondary Detail by: (None)

OCA	OCA Title	Appn Budget	Enc/Preenc	Expend	Balance	% of Budget
217901	Tahoe Operations	\$30,921.15	\$0.00	\$33,217.15	(\$2,296.00)	107.43%
217904	Tahoe Investigation	\$57,286.00	\$0.00	\$57,286.00	\$0.00	100.00%
218001	Auburn Administration	\$0.00	\$0.00	\$29,869.00	(\$29,869.00)	0.00%
218002	Auburn Patrol	\$26,000.00	\$0.00	\$28,643.00	(\$2,643.00)	110.17%
218003	Auburn Investigation	\$392,792.85	\$0.00	\$108,238.00	\$284,554.85	27.56%
218004	Auburn Community Progi	\$26,000.00	\$0.00	\$94,856.80	(\$68,856.80)	364.83%
218006	South Placer/Loomis Sut	\$15,811.00	\$33,007.00	\$0.00	(\$17,196.00)	208.76%
219401	Auburn Dispatch	\$35,151.00	\$50,894.28	\$5,348.03	(\$21,091.31)	160.00%
219504	Evidence	\$23,500.00	\$0.00	\$0.00	\$23,500.00	0.00%
219505	Vehicle Support	\$288,287.10	\$56,504.46	\$122,055.55	\$109,727.09	61.94%
219506	Civil Division	\$43,036.00	\$0.00	\$23,536.00	\$19,500.00	54.89%
222001	Jail Administration	\$23,500.00	\$0.00	\$26,571.00	(\$3,071.00)	113.07%
222002	Custody	\$225,398.00	\$236,132.00	\$0.00	(\$10,734.00)	104.76%
239301	Management	\$0.00	\$0.00	\$74,676.60	(\$74,676.60)	0.00%
239302	Automated Technology IV	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
992178	Sheriff Grants Program	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
992179	APPR Sheriff Tahoe	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
992180	APPR Sheriff	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
992193	APPR Sheriff Administrat	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
992195	APPR Marshall's Office	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
992200	APPR County Jail	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
APOLLO	APOLLO System Project	\$17,757.00	\$0.00	\$17,578.47	\$178.53	98.99%
AUBSET	Auburn SET	\$6,200.00	\$6,477.41	\$0.00	(\$277.41)	104.47%
COPSRD	COPS Radio Grant	\$63,136.40	\$0.00	\$63,135.55	\$0.85	100.00%
DHSGNT	Dept of Homeland Securi	\$63,201.57	\$0.00	\$49,701.57	\$13,500.00	78.64%

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As shown below, your encumbrance and appropriation exceed budget for FY2012/13. Please let me know if you will have BOS approval for this additional encumbrance/appropriation. Thank you,

dept	appn_no	fund	subfund	obj_lvl_3	obj_lvl_3_title	Expenditure Department Budget Control	Encumbrances	Interfund Transfers (Expenditures)	Expenditures & Other Uses	Interfund Transfers (Reimbursement Expenditure)	Depreciation	Under/(Over Budget)
20	21790	110		4451	Equipment	88,20		-	90,50	-		(2,296.00)
20	22000	110		4451	Equipment	248,89	236,13	-	26,57	-		(13,805.00)

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