

**MEMORANDUM**  
OFFICE OF THE  
AUDITOR-CONTROLLER  
COUNTY OF PLACER

**TO:** Honorable Board of Supervisors

**FROM:** Andrew C. Sisk, Auditor-Controller

*MSK  
AS  
ACS*

**DATE:** August 26, 2014

**SUBJECT:** Final Budget Revisions for FY 2013-14

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**Recommendation:**

Board approval of budget revisions necessary to complete the accounting transactions for the fiscal year ended June 30, 2014.

**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, 2014, we need final budget revisions for GF Contribution-Facilities and Infrastructure (10790), GF Contribution Public Safety (21700), Client and Program Aid (53020), Placer Regional Auto Theft Task Force (21970), Other Debt Service (89360), TART (6020), Placer mPower AB811 (2310) (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 2013-14 Budget Revisions (7 ea)

Attachment 2 – FY 2013-14 Budget Revisions for Capital Assets (2 ea)

Honorable Board of Supervisors  
 Board approval of FY2013-2014 Budget Revisions  
 August 26, 2014

Attachment 1

<u>Fund</u>	<u>Appropriation Title</u>	<u>Increase Appropriation</u>	<u>Increase Revenue</u>	<u>Cancel Reserves</u>
100	10790-GF Contrib-Facilities and Infrastructure	4,000,000.00	4,000,000.00	
100	21700-GF Contribution Public Safety	4,700,000.00	4,700,000.00	
100	53020-Client and Program Aid	5,481,000.00	5,481,000.00	
111	21970-Placer Regional Auto Theft Task Force	2,458.63	2,458.63	
190	89360-Other Debt Service	130,000.00	130,000.00	
210	6020-TART	100,450.77		100,450.77
235	2310-Placer mPower AB811	29,615.00	29,615.00	


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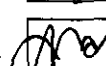
**BUDGET REVISION**

POST DATE: 13/01/2014

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
09	BR	17,400,000.00	12

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

7/31/14  Auditor-Controller

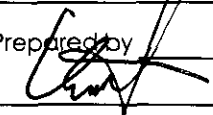
 County Executive

Board of Supervisors

ESTIMATED REVENUE ADJUSTMENT										APPROPRIATION ADJUSTMENT												
DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT	
10	006		100		999992	99992	6100			1,300,000.00	10	014		100		991079	91079	3780			4,000,000.00	
10	006		100		999992	99992	6123			900,000.00	10	014		100		992170	92170	3780			4,700,000.00	
10	006		100		999992	99992	6126			800,000.00												
10	006		100		999992	99992	6156			700,000.00												
10	006		100		999992	99992	6159			900,000.00												
10	006		100		999992	99992	6171			1,200,000.00												
10	006		100		999992	99992	6287			800,000.00												
10	006		100		999992	99992	7113			800,000.00												
10	006		100		999992	99992	8219			300,000.00												
10	006		100		999992	99992	8220			1,000,000.00												
<b>TOTAL</b>										8,700,000.00	<b>TOTAL</b>										8,700,000.00	

2014 JUL 31 PM 3:06  
AUDITOR-CONTROLLER

REASON FOR REVISION: True-up of Discretionary and Casino Revenues to be transferred to Public Safety Fund, Capital Facilities Trust and Countywide Radio Project

Prepared by  Allison McCrossen Ext 4614

Department Head \_\_\_\_\_  
Board of Supervisors \_\_\_\_\_

Date: 7/31/14  
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**BUDGET REVISION**

**POST DATE:**

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
14	BR	10,962,000.00	5

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	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT	
14	006		100		530270	53030	7264			3,400,000	14	014		100		530270	53030	3080			5,000,000	
14	006		100		530220	53022	7399			1,400,000	14	014		100		530270	53030	3081			481,000	
14	006		100		530240	53024	7172			681,000												
<b>TOTAL</b>										<b>5,481,000</b>	<b>TOTAL</b>										<b>5,481,000</b>	

REASON FOR REVISION: Increase appropriation for additional revenues in Medi-Cal and Realignment to reflect current funding levels. In addition, increase expenditures in MCE to reflect current expenditures.

Prepared by Brian Rupprecht Ext 3193  
 Department Head [Signature]  
 Board of Supervisors \_\_\_\_\_

Date: 8/12/14

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2014 AUG 12 PM 12:18  
 AUDITOR-CONTROLLER

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PAS DOCUMENT NO.

**BUDGET REVISION**

**POST DATE: 13/01/2014**

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
09	BR	260,000.00	2

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

211  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	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
0A 10	006		190 100		998936	98936	6965			130,000.00	0A 10	014		190 100		998936	98936	2555			130,000.00
<b>TOTAL</b>											<b>TOTAL</b>										
130,000.00											130,000.00										

2014 JUL 31 PM 3:06  
AUDITOR-CONTROLLER

REASON FOR REVISION: Increase Debt Service expenditures due to refunding offset by increased revenue.

Countywide Radio Project

Prepared by Allison McCrossen Ext 4614

Department Head [Signature]

Board of Supervisors \_\_\_\_\_

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PLACER COUNTY  
BUDGET REVISION

PAS DOCUMENT NO.

Dept No.	Doc Type	Total \$ Amount	Total Lines
19	BR	\$100,450.77	1

- Cash Transfer Required
- Reserve Cancellation Request  
GL2420/552000 Assigned Contingencies \$100,450.77
- Establish Reserve Required

*[Signature]* Auditor-Controller  
 County Executive  
 Board of Supervisors

ESTIMATED REVENUE ADJUSTMENT											APPROPRIATION ADJUSTMENT										
Dept No.	T Code	Rev	FUND	SUBFUND	OCA	PCA	OBJ L-3	Proj. No.	G/L Sub GL	AMOUNT	Dept No.	T Code	Rev	OCA	PCA	FUND	SUBF	Obj L-3	Proj. No.	Proj Detail	AMOUNT
											19	014		008201	08201	210	120	2290			100,450.77
TOTAL										0.00	TOTAL										100,450.77

REASON FOR REVISION: Budget Revision to increase expense appn object level #3 2290 Equipment Maint by \$100,450.77 and reduce assigned contingencies GL 2420/552000 Assigned Contingencies by \$100,450.77

Distribution:  
All copies to Auditor

Department Head Ken Grehm  
Board of Supervisors

*[Signature]*

Date: 7/30/2014

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AUDITOR-CONTROLLER  
2014 JUL 30 PM 2:28

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Honorable Board of Supervisors  
Board approval of FY2014-2014 Budget Revisions (Capital Assets)  
August 26, 2014

Attachment 2

<b>Fund</b>	<b>Appropriation Title</b>	<b>Object Level 3-Line Item</b>	<b>Increase Appropriation</b>
150	22400-Open Space	4171-Intangible Assets - Non Depreciable	395,640.00
150	22400-Open Space	4001-Land	(288,315.00)
150	22400-Open Space	2840-Special Dept Expense	(107,325.00)
110	21800-Sheriff Protection and Prevention	4451-Equipment	23.00
110	21790-Sheriff Tahoe Operations	4451-Equipment	(23.00)

PAS DOCUMENT NO.  
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TECHNICAL BUDGET REVISION

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
20	BR	46.00	2

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

*blw*  
*by* Auditor-Controller  
*MSE* 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	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
											20	015 014				218002	02412	4451			23.00
											20	014 015				217901	02412	4451			23.00
TOTAL											TOTAL										
0.00											46.00										

AUDITOR-CONTROLLER  
2014 AUG 11 PM 3:33

REASON FOR REVISION: To increase the budget in 4451 for Aubrun Patrol and decrease for Tahoe Operations. FY 13-14.

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

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**BUDGET REVISION**

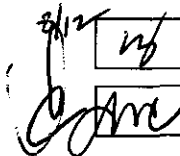
POST DATE: 13/01/2014


DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
09	BR	791,280.00	3

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	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
											10	014		150		992240	99224	4171			395,640.00
											10	015		150		992240	99224	4001			288,315.00
											10	015		150		992240	99224	2840			107,325.00
<b>TOTAL</b>										0.00	<b>TOTAL</b>										791,280.00

2014 AUG -7 PM 1:31

AUDITOR-CONTROLLER

REASON FOR REVISION: Technical budget revision to transfer funding to fixed assets for agricultural conservation easements.

All easement purchases were approved by the Board of Supervisors in FY 13-14.

Prepared by Allison McCrossen Ext 4614

Department Head 

Date: 7/31/14

Board of Supervisors \_\_\_\_\_

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*Capital Asset*

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