



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

TO: Honorable Board of Supervisors

DATE: October 6, 2020

FROM: Andrew C. Sisk, Auditor-Controller

SUBJECT: Final Budget Amendments for FY 2019-20

ACTION REQUESTED

Approve Final Budget Amendments necessary to complete the accounting transactions for the fiscal year ended June 30, 2020. Budget Amendments are needed for CC06006 Community Development Grants & Loans 22770; CC11001 District Attorney; CC12015 Parks & Grounds Maintenance; CC14014 HHS – Administration, CC14020 Client Aid, CC14024 Housing – HHS; CC17001 Benefit Administration, CC17003 State Unemployment Insurance, CC17004 Workers Comp Insurance; CC19007 Road Maintenance; CC20004 Sheriff Administration 2193; and CC22002 mPOWER. Also included are seven capital assets that require increases to the budget cost centers for the Equipment line items.

BACKGROUND

Each year, it is necessary to make estimated revenue and budgeted cost center adjustments at year-end to comply with the requirements of the County Budget Act. To complete the accounting transactions for the fiscal year ended June 30, 2020, we need final budget amendments for the above-mentioned cost centers (Attachment 1).

Also included are seven capital assets that require increases to the budget cost centers for the Equipment line items (Attachment 2).

FISCAL IMPACT

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

ATTACHMENTS

Attachment 1 – FY 2019-20 Budget Amendments (12 ea.)

Attachment 2 – FY 2019-20 Budget Amendments for Capital Assets (7 ea.)

Honorable Board of Supervisors
 Board Approval of FY2019/20 Final Budget Amendments
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ATTACHMENT 1

| BR# | Fund | Appropriation Title | Increase Appropriation Transfers IN(OUT) | Increase Revenue | Cancel Reserves Use Fund Balance |
|-----|---|--|--|---------------------|--|
| 1 | FD14502 Community Revitalization Fund | CC06006 Community Development Grants & Loans 22770 | 255,194.97 | 255,194.97 | |
| 2 | FD10100 Public Safety Fund | CC11001 District Attorney | 538,770.64 | 538,770.64 | |
| 3 | FD10000 General Fund | CC12015 Parks & Grounds Maintenance | 264,898.37 | | 264,898.37 |
| 4 | FD10303 HHS - SPR Operating Fund | CC14014 HHS - Administration | 17,644.01 | | 17,644.01 |
| 5 | FD10303 HHS - SPR Operating Fund | CC14020 Client Aid | 2,971,313.45 | 2,971,313.45 | |
| 6 | FD14501 Placer County Housing Authority | CC14024 Housing - HHS | 546,010.94 | 450,816.85 | 95,194.09 |
| 7 | FD20303 Employee Benefits Fund | CC17001 Benefit Administration | 175,288.69 | 175,288.69 | |
| 8 | FD20311 State Unemployment Insurance Fund | CC17003 State Unemployment Insurance | 104,331.35 | 54,189.67 | 50,141.68 |
| 9 | FD20313 Workers Compensation Insurance Fund | CC17004 Workers Comp Insurance | 1,292,141.15 | | 1,292,141.15 |
| 10 | FD12100 Road Fund | CC19007 Road Maintenance | 379,811.33 | | 379,811.33 |
| 11 | FD10100 Public Safety Fund | CC20004 Sheriff Administration 2193 | 63,719.65 | 63,719.65 | |
| 12 | FD21200 mPOWER Administration Expense Fund | CC22002 mPOWER | 275,590.77 | | 275,590.77 |

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ATTACHMENT 2

| BR # | Fund | Appropriation Title | Ledger Account | Increase (Decrease) to Capital Asset Ledger Accounts |
|------|---|--|---|--|
| 1 | FD10000 General Fund | CC10018 Community and Agency Support | 54500:Intangible Assets - Non Depreciable | 2,359,605.50 |
| 1 | FD10000 General Fund | CC10018 Community and Agency Support | 52360:Professional and Special Services - General | (1,952,894.28) |
| 1 | FD10000 General Fund | CC10018 Community and Agency Support | 55550:Contributions to Other Funds | (406,711.22) |
| 2 | FD21401 Placer County Transit Fund | CC19004 Placer County Transit | 54450:Equipment | 50,631.45 |
| 2 | FD21401 Placer County Transit Fund | CC19004 Placer County Transit | 51070:Extra Help - Operational | (50,631.45) |
| 3 | FD10303 HHS - SPR Operating Fund | CC14026 Environmental Health | 54450:Equipment | 34,534.50 |
| 3 | FD10303 HHS - SPR Operating Fund | CC14026 Environmental Health | 51010:Salaries and Wages | (34,534.50) |
| 4 | FD10100 Public Safety Fund | CC20001 Grants Program 2178 | 54450:Equipment | 27,225.68 |
| 4 | FD10100 Public Safety Fund | CC20001 Grants Program 2178 | 51040:Overtime and Call Back | (27,225.68) |
| 5 | FD12100 Road Fund | CC19007 Road Maintenance | 54450:Equipment | 1,598.30 |
| 5 | FD12100 Road Fund | CC19007 Road Maintenance | 51010:Salaries and Wages | (1,598.30) |
| 6 | PG120186 Environmental Utilities - Capital Improvements | CC12086 Environmental Utilities - Capital Improvements | 54430:Buildings & Improvements | 1,500.00 |
| 6 | PG120186 Environmental Utilities - Capital Improvements | CC12086 Environmental Utilities - Capital Improvements | 52380:Professional and Special Services | (1,500.00) |
| 7 | FD14509 County Library Fund | CC15001 County Library | 54450:Equipment | 780.23 |
| 7 | FD14509 County Library Fund | CC15001 County Library | 52070:Communication Services | (780.23) |

