



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

TO: Honorable Board of Supervisors

DATE: September 13, 2022

FROM: Andrew C. Sisk, Auditor-Controller

SUBJECT: Final Budget Amendments for FY 2021-22

ACTION REQUESTED

Approve Final Budget Amendments necessary to complete the accounting transactions for the fiscal year ended June 30, 2022.

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, 2022, we need final budget amendments for the cost centers identified in (Attachment 1).

Also included are two 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 for over-expended cost centers 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 2021-22 Budget Amendments (8 ea.)

Attachment 2 – FY 2021-22 Budget Amendments for Capital Assets (2 ea.)

Honorable Board of Supervisors
 Board Approval of FY2021/22 Final Budget Amendments
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ATTACHMENT 1

AM#	Fund	Cost Center	Increase Appropriation	Increase Revenue	Cancel Reserves or Use Available Fund Balance
1	FD10000 General Fund	CC02000 Agricultural Commissioner/Sealer	58,175.58	58,175.58	
2	FD10000 General Fund	CC03001 Assessor	63,404.88	63,404.88	
3	FD10000 General Fund	CC04001 Auditor-Controller	207,516.61	142,536.45	64,980.16
4	FD10000 General Fund	CC06002 Building Services	507,325.44	507,325.44	
5	FD10000 General Fund	CC06003 Planning Services	105,234.60	66,857.20	38,377.40
6	FD14000 Debt Service Fund FD20313 Worker's Compensation	CC10025 Other Debt Service	3,754.46		3,754.46
7	Insurance Fund	CC17004 Workers Comp Insurance	2,032,308.42		2,032,308.42
8	FD10100 Public Safety Fund	CC20003 Protection & Prevention	876,611.88		876,611.88

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ATTACHMENT 2

AM#	Fund	Cost Center	Ledger Account	Increase (Decrease) to Capital Asset Ledger Accounts
1	FD10100 Public Safety Fund	CC20003 Protection & Prevention	54450:Equipment	69,481.10
1	FD10100 Public Safety Fund	CC20003 Protection & Prevention	51030:Extra Help	(69,481.10)
2	FD10000 General Fund	CC22001 Treasurer-Tax Collector	54450:Equipment	7,705.48
2	FD10000 General Fund	CC22001 Treasurer-Tax Collector	52330:Other Supplies	(7,705.48)

