



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

**TO: Honorable Board of Supervisors**

**DATE: September 12, 2023**

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

**SUBJECT: Final Budget Amendments for FY 2022-23**

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**ACTION REQUESTED**

Approve Final Budget Amendments necessary to complete the accounting transactions for the fiscal year ended June 30, 2023.

**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, 2023, we need final budget amendments for the cost centers identified in (Attachment A).

**FISCAL IMPACT**

In accordance with Government Code Sections 29000 through 29144, all budgeted amendments 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 A – FY 2022-23 Budget Amendments (12 ea.)

Honorable Board of Supervisors  
 Board Approval of FY2022/23 Final Budget Amendments  
 September 12, 2023

ATTACHMENT A

AM#	Fund	Cost Center	Increase Appropriation	Increase Revenue	Cancel Reserves or Use Available Fund Balance
1	FD20308 Document Solutions	CC01003 Document Solutions	\$ 30,433.08	\$ -	\$ 30,433.08
2	FD10000 General Fund	CC01021 Procurement Services	123,917.37	2,456.62	121,460.75
3	FD20307 Correctional Food Services Fund	CC01023 Correctional Services	195,387.37	195,387.37	-
4	FD14506 Fish and Game Fund	CC02001 Fish and Game	2,595.26	-	2,595.26
5	FD10000 General Fund	CC03001 Assessor	1,061,815.38	1,061,815.38	-
6	FD20312 General Liability Insurance Fund	CC10001 Risk Management	1,395,862.12	552,122.03	843,740.09
7	FD14507 Fire Protection Fund	CC10008 County Fire	150,102.84	150,102.84	-
8	FD10000 General Fund	CC10018 Community and Agency Support	1,729,766.52	546,372.70	1,183,393.82
9	FD10000 General Fund	CC10071 Financial & Business Operations	75,253.80	-	75,253.80
10	FD14501 Placer County Housing Authority	CC14024 Housing - HHS	240,946.88	31,316.65	209,630.23
11	FD20313 Workers Compensation Insurance Fund	CC17004 Workers Comp Insurance	3,269,869.00	126,170.43	3,143,698.57
12	FD20304 Public Works Fleet Operations Fund	CC19002 Fleet	510,017.48	510,017.48	-