



CALAVERAS COUNTY BOARD OF SUPERVISORS AGENDA SUBMITTAL

Short Name/Subject FY 2018-19 Budget Adjustments	Board Meeting Date June 25, 2019	Agenda Number 31
Dept: Administrative Office Contact: Christa VonLatta Phone: 209/754-6025	Supervisory District Number Countywide	Consent Agenda
Published Notice Required? No Public Hearing Required? No		Estimated Time: 0 Minutes
Type of Document? Action Item PowerPoint Presentation Included? No Budget Transfer Included (Must be signed by Auditor)? No Complete Agreement Required? No Position Allocation Change? No		

RECOMMENDATION:

Approve and authorize the Auditor-Controller to post budget transfers: 1) Increasing appropriations in the amount of \$29,411 in the Butte Fire Debris budget; 2) Increasing appropriations in the amount of \$22,000 in the GIS budget; 3) Increasing appropriations in the amount of \$674 in the Community Organizations budget; 4) Decreasing revenues and increasing General Fund contribution in the amount of \$132,000 in the Assessor budget; 5) Increasing appropriations in the amount of \$329,816 in the County Contributions budget; 6) Decreasing revenues and increasing General Fund contribution in the amount of \$75,500 in the Environmental Health budget; and 7) Decreasing revenues and increasing General Fund contribution in the amount of \$3,000 in the Onsite Wastewater budget. Requires 4/5th affirmative vote of the Board.

DISCUSSION/SUMMARY:

The following actions are necessary in order for the Auditor-Controller to close the books on FY 2018-19:

1. Butte Debris Private EH 99 (10100902): There currently is an invoice outstanding to Tetra Tech for Hazardous Ash Removal that had originally been understood to properly be paid out of a separate disaster-budget unit. Administration and the Auditor-Controller agreed that the above-referenced budget unit is the correct budget unit from which this invoice should be paid. However, sufficient appropriations are not currently budgeted. As such, Butte Debris Private requires an increase in appropriations in the amount of \$29,411 in order for the Auditor-Controller to remit the payment and close the books on FY 2018-19. Sufficient revenue has been received to offset the increase in appropriations. As such, no General Fund contribution is requested.
2. GIS (10100130): Due primarily to over-budgeted revenue and reimbursements from other County Departments that were anticipated, but not received, GIS requires an additional General Fund contribution from Contingency (10100700) in the amount of \$22,000 in order for the Auditor-Controller to close the books on FY 2018-19.

3. Community Organizations (10100140): Due to an increase in the UMWRA payment that was under-budgeted, this budget unit requires an additional General Fund contribution from Contingency (10100700) in the amount of \$674 in order for the Auditor-Controller to remit the County's remaining obligation from that budget unit and close the books on FY 2018-19.
4. Assessor (10100050): This budget unit did not realize the grant revenue that was budgeted at \$300,000 in this fiscal year. As a result, as expenditures did not decline commensurate with the decline in revenue, the Assessor requires an additional General Fund contribution from Contingency (10100700) in the amount of \$132,000 in order for the Auditor-Controller to close the books on FY 2018-19.
5. County Contributions (10100120): Due to increases in Transient Occupancy Tax revenue, increases in distributions are occurring. As a result, a) the transfer out to the Calaveras County Sheriff Department needs to be increased by \$98,000, and b) the transfer to the Road Department needs to be increased by \$151,000. Further, the mid-year budget adjustments did not include the transfer out to PATV in the amount of \$13,246 for an expenditure that was approved at that time. Finally, the Tobacco Settlement came in higher than expected and, as such, requires a higher transfer out in the amount of \$67,570. County Contributions requires a General Fund contribution from Contingency (10100700) in the amount of \$329,816 in order for the Auditor-Controller to close the books on FY 2018-19. Other than the transfer to PATV, this Contingency transfer is offset entirely by additional revenue received into General Revenues (10100040).
6. Environmental Health (10100570): Expenditures are projected to be under budget \$6,598. Revenues are projected to be under budget by \$81,427, resulting primarily from \$34,481 less than anticipated revenue from building permit reviews and \$33,496 less than anticipated revenue from the Tire Enforcement Agreement (waste tire) grant from CalRecycle. The fee for building permit reviews was new for the current fiscal year and the number of building permits that would need to be reviewed by the department prior to issuance was overestimated. New staff completing the Tire Enforcement Agreement grant application and more restrictive accounting requirements by the state resulted in less than anticipated grant revenue. As a result, Environmental Health requires a General Fund contribution in the amount of \$75,500 in order for the Auditor-Controller to close the books on FY 2018-19.
7. Onsite Wastewater (10100550): Expenditures are projected to exceed those budgeted by \$8,156, resulting in part from the PERS true-up. Revenues are projected to be under budget by \$24,690, resulting primarily from \$23,608 less than anticipated revenue from building permit reviews, a fee that was new for FY 2018-19 and for which the department had no history for more accurately projecting revenue in the budget. As a result, Onsite Wastewater requires a General Fund contribution in the amount of \$3,000 in order for the Auditor-Controller to close the books on FY 2018-19.

FINANCING:

Please see the attached budget transfers that effect the above-referenced transactions. The total General Fund draw on Contingency not offset by other revenues is \$275,831.

ALTERNATIVES:

The Board could chose not to approve the attached budget transfers; however, staff does not recommend this as then the Auditor-Controller will not be able to close the books on FY 2018-19.

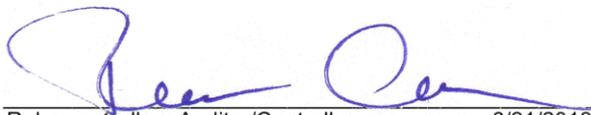
APPROVED BY:


Christa Vol Latta, Deputy CAO 6/20/2019


Albert Pitt, County Administrative Officer 6/21/2019


Diane Severud, Deputy Clerk of the Board of Supervisors 6/21/2019


Sarah DeKay 6/21/2019


Rebecca Callen, Auditor/Controller 6/21/2019