



## CALAVERAS COUNTY BOARD OF SUPERVISORS AGENDA SUBMITTAL

<b>Short Name/Subject</b> Approve Budget Transfers for Fiscal Year 2018-19	<b>Board Meeting Date</b> August 13, 2019	<b>Agenda Number</b> 17
<b>Dept:</b> Auditor/Controller <b>Contact:</b> Rebecca Callen <b>Phone:</b> (209) 754-6343	<b>Supervisory District Number</b>	Consent Agenda
<b>Published Notice Required?</b> No <b>Public Hearing Required?</b> No		<b>Estimated Time:</b> 0
<b>Type of Document?</b> Resolution <b>PowerPoint Presentation Included?</b> No <b>Budget Transfer Included (Must be signed by Auditor)?</b> No <b>Complete Agreement Required?</b> No <b>Position Allocation Change?</b> No		

**RECOMMENDATION:**

Approve a Resolution authorizing the Auditor-Controller to make year end budget transfers for closing the 2018-19 fiscal year, requiring 4/5 vote of the Board.

**DISCUSSION/SUMMARY:**

The emergency recovery budgets over budgeted revenue as compared to expenditures. As such, it is important to appropriate the anticipated expenditures and cautiously budget revenue. Revenue pertaining to any of the emergency response or recovery could take years to receive. The 2018-19 revenue that is not available is \$1,608,913 and there were unanticipated expenditures for the 2019 winter storm for \$25,000. Public Access Television had lower than anticipated revenues of \$6,756. Victim Witness had a shortfall in revenue of \$213. The total shortage of revenues and unanticipated expenses affecting the General Fund was \$1,640,882.

However, there were higher than projected revenues in the General Revenue budget consisting of Property Taxes, Sales Taxes, VLF and other discretionary sources totaling \$1,202,902 to offset most of this shortage. Additionally, the Planning department had higher than anticipated revenue of \$86,076. The Jail and Sheriff had higher than anticipated revenue of \$131,152 and savings in salary costs of \$220,752. All of this will offset the entire \$1,640,882.

Non General Fund budgets also had adjustments required but have no reliance on the General Fund. Those are all offset by higher than anticipated fund revenues or reductions in the fund contingent as detailed in the budget transfer.

County departments are required to comply with the County Budget Act, which specifically restricts expenditures in excess of approved budget. Additional focus on budget monitoring, mid-year adjustments for unforeseen issues, and training overall on budget will be necessary to mitigate these from occurring in the future.

**FINANCING:**

All necessary draws on the contingency are detailed and, for the General Fund, are offset with unanticipated revenues and salary savings among other General Fund budgets.

**ALTERNATIVES:**

There are no alternatives. Government Code 29190-29130 requires the Board to take action.

**OTHER AGENCY INVOLVEMENT:**

None

**APPROVED BY:**

  
Rebecca Callen, Auditor/Controller 8/2/2019

  
Christa Vo Latta, Deputy CAO 8/2/2019

  
Megan Stedfeld, County Counsel 8/6/2019

  
Diane Severud, Deputy Clerk of the Board of Supervisors 8/7/2019

BOARD OF SUPERVISORS, COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
August 13, 2019

Resolution  
No. (ID # 4712)

**APPROVE RESOLUTION AUTHORIZING THE AUDITOR-  
CONTROLLER TO MAKE YEAR END BUDGET TRANSFERS  
FOR CLOSING THE 2018-19 FISCAL YEAR, REQUIRING  
4/5 VOTE OF THE BOARD**

**WHEREAS**, it is necessary to make the technical adjustments so that the Auditor-Controller can close the 2018-19 fiscal year accounting books of the County

**NOW THEREFORE BE IT RESOLVED**, that the Board authorizes the Auditor-Controller to make all the adjustments included on the budget transfer, requiring 4/5 vote of the Board.

2018/19 Closing adjustments Exhibit A

Budget Unit Object RV XP Contingent Draw

10100903	4420 BF PW88	4491	(199,214.00)		(199,214.00)
10100910	4420 BF PW78	4491	(499,996.00)		(499,996.00)
10101000	Tree Mortality	4491	(621,340.00)		(621,340.00)
10100920	4301 Winter Storm	4509	(214,052.00)		(214,052.00)
10100940	4308 Winter Storm	4509	(74,311.00)		(74,311.00)
10100980	4431 Winter Storm	5271		25,000.00	(25,000.00)
10100120	County Contributions	5744		6,756.00	(6,756.00)
10100327	Sheriff SLESF	4721	3,591.00		
10100327	Sheriff SLESF	5203		3,591.00	
10100040	General Revenues	4010	164,869.00		164,869.00
10100040	General Revenues	4017	120,414.00		120,414.00
10100040	General Revenues	4072	271,245.00		271,245.00
10100040	General Revenues	4465	10,825.00		10,825.00
10100040	General Revenues	4300	136,460.00		136,460.00
10100040	General Revenues	4308	66,751.00		66,751.00
10100040	General Revenues	4551	277,519.00		277,519.00
10100040	General Revenues	4710	13,470.00		13,470.00
10100040	General Revenues	4712	40,671.00		40,671.00
10100040	General Revenues	4737	17,569.00		17,569.00
10100040	General Revenues	4070	44,784.00		44,784.00
10100040	General Revenues	4074	24,046.00		24,046.00
10100040	General Revenues	4457	14,279.00		14,279.00
10100320	Sheriff	4477	55,439.00		55,439.00
10100320	Sheriff	4679	54,283.00		54,283.00
10100320	Sheriff	5001		(220,752.00)	220,752.00
10100380	Jail	4679	21,430.00		21,430.00
10100430	Planning	4721	33,277.00		33,277.00
10100430	Planning	4619	26,313.00		26,313.00
10100430	Planning	4620	13,788.00		13,788.00
10100430	Planning	4621	12,698.00		12,698.00
10100210	Victim Witness	4455	(213.00)		(213.00)
10100700	GF Contingency	5990			-
	<b>Total GF</b>		<b>(185,405.00)</b>	<b>(185,405.00)</b>	<b>-</b>
				Exhibit A	
10240010	PATV	4075	(2,063.00)		
10240010	PATV	4080	(3,664.00)		
10240010	PATV	4751	(1,029.00)		
10240010	PATV	4720	6,756.00		
10160010	BH TIM				(1,986.00)

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Chair

**ATTEST**

Rebecca Turner, Ex-Officio Clerk  
of the Board of Supervisors, County of Calaveras

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Deputy Clerk