



Legislation Details (With Text)

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On agenda: 7/20/2021 **Final action:**

Title: Auditor-Controller requests authorization to process Budget Adjustment No. ACO005 in order to facilitate payments for payroll expenses incurred in fiscal year 2020-21.
(4/5 vote required)

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Date	Ver.	Action By	Action	Result
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TO: Board of Supervisors

FROM: Tracy Schulze - Auditor-Controller

REPORT BY: Benjamin Sargent - Senior Accountant-Auditor - Auditor-Controller's Office

SUBJECT: Authorization to process budget adjustment #ACO005 for Fiscal Year 2020-21

RECOMMENDATION

Auditor-Controller requests authorization to process Budget Adjustment No. ACO005 in order to facilitate payments for payroll expenses incurred in fiscal year 2020-21.

(4/5 vote required)

EXECUTIVE SUMMARY

The requested action today is to complete Budget Adjustment No. ACO005 to facilitate payments on payroll expenditures that were incurred during the fiscal year without sufficient appropriations. The requested action requires a 4/5 vote.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
Where is it budgeted?	To increase appropriations in various departments within the General Fund and the Information Technology Services Fund. The requested action is to use a combination of General Fund appropriation for contingencies, use of available fund balance, and a decrease in services and supplies.
Is it Mandatory or Discretionary?	Mandatory
Discretionary Justification:	Approval of these entries will provide sufficient appropriations to pay and properly record payroll in the correct fiscal period, as required by Generally Accepted Accounting Principles (GAAP).
Is the general fund affected?	Yes
Future fiscal impact:	None
Consequences if not approved:	The County would not be in compliance with Generally Accepted Accounting Principles (GAAP) or State accounting and budgeting practices.
County Strategic Plan pillar addressed:	Effective and Open Government

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The requested action today is to approve Budget Adjustment No. ACO005 to facilitate payments on payroll expenditures that were incurred during the fiscal year without sufficient appropriations. This amendment is necessary to allow the posting of the final payroll for fiscal year 2020-21. The requested action requires a 4/5 vote.

The action includes an increase in appropriations to salaries and benefits, to be retroactive to 6/30, for the following departments:

CEO - Local Agency Formation Commission 1028000 - \$8,500, offset by and increase in charges for service revenues from LAFCO

CEO - Community Outreach 1052002 - \$100,000, offset by CARES Act funding for Covid-19 activities

CEO - Purchasing 1052003 - \$50,000, offset by CARES Act funding for Covid-19 activities

CEO - Information Technology Services 4200000 - \$92,000, offset by use of fund balance and a decrease in services and supplies

Assessor 1140000 - \$2,500, offset by CARES Act funding for Covid-19 activities

Elections 1141000 - \$14,000, offset by use of General Fund appropriations for contingency

SUPPORTING DOCUMENTS

None.