

SL COUNTY BUDGET REQUEST / ADJUSTMENT FORM

Executive Summary

Reference No: 102200YE03	For Fiscal Year: 2018
Requesting Organization: 10220000 MAYOR FINANCIAL A	Date of Request: 29-Nov-18
Budget Adjust Type(s): Technical	Ongoing (Y or N): N
	If Yes, next year's CF impact: \$0
	Net FTE Change: 0.00

Description and Justification:

OPEB and Pension Exp - GASB 74/75, 68 adjustment: To align the 2018 Budget with the prior year actual amounts for the organizations in proprietary funds that will be adjusted in accordance with GASB 74/75 for OPEB expenses and GASB 68 for Pension expenses. The actual amounts will not be known until the state provides figures after year end. This budget adjustment will be made after December payroll posts to the General Ledger.

Fund Impact

SUMMARY OF FUND IMPACT BY FUND							
FUND:	620 FLEET MANAGEMENT FUND	650 FACILITIES SERVICES FUND	680 EMPLOYEE SERVICE RESERVE FUND	710 GOLF COURSES FUND	726 UPACA ECCLES THEATER FUND	730 SOLID WASTE MANAGEMENT FUND	735 PUBLIC WORKS AND OTHER SERVICES FUND
Fund Impact (Budgetary)	(\$85,548)	(\$53,305)	\$3,015	(\$67,305)	(\$88,881)	(\$30,484)	(\$221,023)
Fund Impact (Transfers)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FUND IMPACT	(\$85,548)	(\$53,305)	\$3,015	(\$67,305)	(\$88,881)	(\$30,484)	(\$221,023)

SUMMARY OF CNTY FUNDING IMPACT BY DEPT				
DEPT	REVENUE	EXPENSE	BAL SHEET	CNTY FUNDING
1015000000 COMMUNITY DEV AND ENGMT SERVICES	0	1,896	0	1,896
3400000100 ADMIN	0	88,881	0	88,881
3820000000 GOLF PRGM	0	67,305	0	67,305
4050000000 PLANNING AND DEVELOPMENT ADMIN	0	77,051	0	77,051
4100000100 ANIMAL SERVICES ADMINISTRATION	0	54,587	0	54,587
4400000100 PUBLIC WORKS ADMINISTRATION	0	50,222	0	50,222
4500000100 PUBLIC WORKS ENGINEERING ADMIN	0	24,194	0	24,194
4750000400 SOLID WASTE ADMINISTRATION	0	30,484	0	30,484
5304000000 EMP SERV RES-WELLNESS PROGRAM PRGM	0	(1,857)	0	(1,857)
5305000000 EMP SERV RES-FITNESS CENTER PRGM	0	(1,158)	0	(1,158)
6300001000 FACILITIES SERVICES ADMIN	0	47,177	0	47,177
6350000100 TELECOMM ADMIN	0	5,431	0	5,431
6800001000 FLEET MGMT ADMINISTRATION	0	85,548	0	85,548
6900001000 COURIER/MAIL ROOM	0	697	0	697
8500000000 JUSTICE COURTS PRGM	0	13,073	0	13,073
TOTALS	0	543,531	0	543,531

Approvals

Division Director: _____

Date: 11/29/2018

Dept. or Elected Fiscal Mgr: _____

Date: _____

Dept. Dir. or Elected Official: _____

Date: _____

Chief Financial Officer: _____

Date: 11/29/18

Mayor or Designee: _____

Date: 11/29/18

Council Action: _____

Date: _____

Approve

Budget Adjustment Detail									
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Budget Year: 2018 * Requesting Department: 10220000 MAYOR FINANCIAL ADMINISTRATION

Budget Period: Post June Year-End * Req Item No: 102200YE03 * Adjustment Title: OPEB and Pension Exp - GASB 74/75, 68 adjustment

Adjustment Type(s): Technical

Expense Budget String(s):

FUND	SUB-DEPT ID	EXPENSE ACCOUNT	PROG/ACT ID (OPT)	PROJECT ID (CAP)	AMOUNT
620	6800001000	603023 Pension Expense Adj	GASB 68		101,095
620	6800001000	603075 OPEB-GASB 74/75			(15,547)
650	6300001000	603023 Pension Expense Adj	GASB 68		126,055
650	6300001000	603075 OPEB-GASB 74/75			(78,878)
650	6350000100	603023 Pension Expense Adj	GASB 68		14,256
650	6350000100	603075 OPEB-GASB 74/75			(8,825)
650	6900001000	603023 Pension Expense Adj	GASB 68		3,610
650	6900001000	603075 OPEB-GASB 74/75			(2,913)
680	5304000000	603023 Pension Expense Adj	GASB 68		196
680	5304000000	603075 OPEB-GASB 74/75			(2,053)

TOTAL EXPENDITURES Page 1:	\$136,996
TOTAL EXPENDITURES ALL PAGES:	\$543,531

Revenue Budget String(s):[illegible]

TOTAL REVENUES Page 1:	\$0
TOTAL REVENUES ALL PAGES:	\$0

Balance Sheet/Fund Unrestriction String(s):

☐ Bal sheet strings only required for Proprietary Fund adjustments or fund unrestrictions; check if applicable.

FUND	SUB-DEPT ID	BAL. SHEET ACCOUNT	AMOUNT
		BAL_SHT or 499999	
		BAL_SHT or 499999	
		BAL_SHT or 499999	

TOTAL BALANCE SHEET CHANGE:	\$0
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* Ongoing (Y or N):	N
If Yes, next year's CF impact:	\$0

No. of New FTEs:	0.00	(2)
No. of New Time Limited FTEs:	0.00	(2)
No. of Transferred FTEs:	0.00	(2)
No. of Abolished FTEs:	0.00	(2)

Fund Balance Transfers:

From Fund	From Dept ID	To Fund	To Dept ID	Amount

Description and justification: (Attach additional pages as needed.)*

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(1) If the request is for a grant, include the dates the grant will expire and what obligations are required of the County after the grant expires.

Expense Budget String(s):

\$406,535

[illegible]

