

## SL COUNTY BUDGET REQUEST / ADJUSTMENT FORM

## Executive Summary

Reference No: 340000YE02 For Fiscal Year: 2018  
 Requesting Organization: 34000000 UPACA ECCLES THEA Date of Request: 3-Apr-19  
 Budget Adjust Type(s): Appropriation Unit Shift Ongoing (Y or N): N  
 Technical If Yes, next year's CF impact: \$0  
 Net FTE Change: 0.00

## Description and Justification:

AU Transfer for OPEB-GASB Expense: The Arts & Culture Division requests an appropriation unit shift to move budget appropriations from the depreciation appropriation unit to the personnel appropriation unit. This is necessary to cover higher than expected OPEB-GASB expense. OPEB-GASB expenses for 2018 are significantly higher than anticipated due to a 250% increase in OPEB-eligible employees at UPACA/Eccles Theater.

## Fund Impact

## SUMMARY OF FUND IMPACT BY FUND

FUND:	726 UPACA ECCLES THEATER FUND
Fund Impact (Budgetary)	\$0
Fund Impact (Transfers)	\$0
TOTAL FUND IMPACT	\$0

## SUMMARY OF CNTY FUNDING IMPACT BY DEPT

DEPT	REVENUE	EXPENSE	BAL SHEET	CNTY FUNDING
TOTALS	0	0	0	0

## Approvals

Assoc Division Director: Rod A Butters Date: 4-3-2019  
 Dept. or Elected Fiscal Mgr: LWO Date: 4.3.19  
 Dept. Dir. or Elected Official: Nally green Date: 4.3.19  
 Facilities Division Director: Rod Kitchens for Darrin Casper Date: \_\_\_\_\_  
 (Capital Projects Only)  
 Chief Financial Officer: [Signature] Date: 4/3/2019  
 Approve  
 Mayor or Designee: Eun Sitvaek Date: 4/3/19  
 Approve  
 Council Action: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approve

Budget Adjustment Detail									
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Budget Year: 2018 \* Requesting Department: 34000000 UPACA ECCLES THEATER

Budget Period: Post June Year-End \* Req Item No: 340000YE02 \* Adjustment Title: AU Transfer for OPEB-GASB Expense

Adjustment Type(s): Appropriation Unit Shift Technical

**Expense Budget String(s):**

[illegible]

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

Revenue Budget String(s):

[illegible]

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

**Balance Sheet/Fund Unrestriction String(s):** ☐ Balance sheet strings only required for Proprietary Fund adjustments or fund unrestricted; 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.)\***

The Arts & Culture Division requests an appropriation unit shift to move budget appropriations from the depreciation appropriation unit to the personnel appropriation unit. This is necessary to cover higher than expected OPEB-GASB expense. OPEB-GASB expenses for 2018 are significantly higher than anticipated due to a 250% increase in OPEB-eligible employees at UPACA/Eccles Theater.

(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.