CHAMISE CUBBISON AUDITOR-CONTROLLER/ TREASURER-TAX COLLECTOR



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Date: April 24, 2023

To: Honorable Board of Supervisors

From: Chamise Cubbison

Re: 2021-22 Fiscal Year End – General Fund 1100 Fund Balance Carryforward

Attached please find the details for the 2021-22 Fiscal Year End – General Fund 1100 Fund Balance Carryforward.

As you can see, there are many pieces that impact the Fund Balance Carryforward. It is important to note that there does not appear to be any significant new ongoing revenues, but rather a savings in the planned use of the prior year's Fund Balance.

The most significant impacts come from the reduction in Cannabis Tax and also from Social Services ability in 2021-22 to "buy out" the Maintenance of Effort (MOE) County contribution which is normally required for Budget Unit 5010. The MOE for 2021-22 was initially budgeted at \$1,564,659. I have not heard if it will be possible on an ongoing basis for that amount to be covered by other funds.

While the Budget Unit 1000 revenues were up over \$1.2M, that included a new high for Transient Occupancy Tax which may not be sustainable due to the economy and anecdotal reports that lodging businesses on the Coast may be experiencing lower occupancy.

The Board directed that \$4.5M be transferred from the General Reserve to a new 2022 COPs related projects reserve. The Board also directed that \$2.5M of funds be placed in the General Reserve due to the determination that Whitmore Lane was a suitable property for a Measure B project and therefore cancelled the General Fund planned roof replacement which had been allocated \$2.55M in funds. The funds were transferred from the Capital Improvements BU 1710 back to the General Fund through Budget Unit 1000 ND to be placed in the General Reserve during the year end close. The result is a reduction in the General Reserve of \$2M and a use of General Fund of \$2.5M to achieve that change after the reduction of \$4.5M.

Please note that Fund Balance Carryforward is generally calculated by closing all of the revenues (including year-end accruals) and expenses (including year-end accruals) to Fund Balance and then adjusting Fund Balance by any Reserve amounts, resulting in a final fund balance carryforward. This fund balance is further adjusted on the Annual Comprehensive Financial Report (ACFR) to meet Generally Accepted Accounting Principles that are different from budget-based accounting in Munis. The major difference is the reduction of Fund Balance on the ACFR for revenues that are anticipated to be received beyond 60 days after the end of the fiscal year.

2021-22 Year End NCC Differences from Budget (over \$200,000)

() = Revenue/savings

GENERAL FUND DEPARTMENTS	Available	Comments						
1000 NON-DEPARTMENTAL REVENUE	853 335	Under realized Property Tax Revenue						
1000 NON-DEPARTMENTAL REVENUE	•	Addn'l Cannabis Business Tax Revenue (over revised budget)						
1000 NON-DEPARTMENTAL REVENUE	(585,364)	Addn'l Transit Occupancy Tax Revenue						
1000 NON-DEPARTMENTAL REVENUE	(382,582)	Addn'l Penalty & Cost on Delinquent Tax Revenue						
1000 NON-DEPARTMENTAL REVENUE	(268,515)	Addn'l BU 1000 Revenue - Interest						
1000 NON-DEPARTMENTAL REVENUE	(279,412)	Addn'l BU 1000 Revenue - Various Sources Net						
Total BU 1	000: (1,263,395)							

Partial List of General Fund BU's returning Budgeted NCC (Unused) by at least \$200k:

-	Total for BUs Under Budget at least \$200k each:	(4,896,950)	
	5010 SOCIAL SERVICES ADMIN	(1,624,475)	One-time buyout of MOE - unknown if this can continue
	4016 EMERGENCY MEDICAL SERVICES	(484,465)	
	3060 DOT - LITTLE RIVER AIRPORT	(219,217)	
	3050 DOT - ROUND VALLEY AIRPORT	(234,778)	
	2550 JUVENILE HALL	(322,975)	
	2510 JAIL AND REHABILITATION	(201,444)	
	2080 PUBLIC DEFENDER	(223,734)	
	2070 DISTRICT ATTORNEY	(416,011)	
	1960 INFORMATION SERVICES	(533,156)	
	1940 MISCELLANEOUS BUDGET	(215,138)	
	1320 HUMAN RESOURCES	(421,557)	

Partial List of General Fund BU's exceeding Budgeted NCC by at least \$200k:

Total for BUs Over Budget at least \$200k each:	3.215.931
5170 IN HOME SUPPORTIVE SERVICES	569,690
2560 PROBATION OFFICER	349,748
2310 SHERIFF - CORONER	671,158
1930 TEETER PLAN	665,817
1610 FACILITIES	508,392
1020 COUNTY EXECUTIVE OFFICE	451,125

Balance of Remaining General Fund BUs	(988,677) Cumulative total of all remaining BU's
Total difference Budgeted to Actual	(3,933,091)

	2022	2021	2022		2022	2022	2022	2021	2022	2022		2022	2022		
	Base NCC	Encumbrance	Des Res Adj	Fi 0	inal NCC	Actual	Fund Bal	Encumbrance	Encumbrance	Des Res Adj	a)	Final NCC	Surplus NCC		
GENERAL FUND DEPARTMENTS	Adopted	Carryforward	Budgeted/ Revised	Pootnos R	Revised	Munis NCC	Adjustments	Reversal	Balance		Footnote	Actual	Carryover		() = Revenue
1000 NON-DEPARTMENTAL REVENUE	(52,760,695)		(18,107,627) 1	(70	0,868,322)	(54,024,090)	0	0	0	(18,107,627) 5	5	(72,131,717)	(1,263,395)	H	ICC = Net County Cost or budgeted amount of fund balance to be used
	(52,760,695)	0	(18,107,627)	- 1 1	0,868,322)	(54,024,090)	0	0	0	(18,107,627)		(72,131,717)	(1,263,395)		
															= Budgeted NCC amount not used \$200,000 and over
1010 CLERK OF THE BOARD	569,935	0	0		569,935	581,945	0	0	0	0		581,945	12,010		= Budgeted NCC amount exceeded \$200,000 and over
1015 BOARD OF SUPERVISORS	859,396	0	0		859,396	876,814	0	0	0	0		876,814	17,418		
1020 COUNTY EXECUTIVE OFFICE	1,404,254	0	0		1,404,254	1,855,379	0	0	0	0		1,855,379	451,125		21/22 Budgeted use of 2020/21 Fund Balance Carryforward
1110 AUDITOR-CONTROLLER	1,459,693	0	0		1,459,693	1,335,965	0	0	0	0		1,335,965	(123,728)	_ · · ·	17 20/21 Fund Balance Carryforward Not Budgeted to be used
1120 ASSESSOR	2,044,479	23,200	0		2,067,679	2,074,909	0	(23,200)		0		2,051,709	(15,970)	8,982,7	76 20/21 Final Fund Balance Carryforward:
1130 TREASURER-TAX COLLECTOR	349,565	0	0		349,565	349,565	0	0	0	0		349,565	0		u l
1160 CENTRAL SERVICES	439,270	0	0		439,270	573,556 882,023	0	0		0		573,556	134,286		l to
1210 COUNTY COUNSEL 1320 HUMAN RESOURCES	1,076,322 1,824,320	3,618	- 1	- 1 1	1,076,322 1,827,938	1,409,999	0	(3,618)		0		886,434 1,406,381	(189,888) (421,557)		
1410 COUNTY CLERK-ELECTION	732,611	3,018	0		732,611	595,379	0	(3,018)	0	0	11	595,379	(137,232)	3,759,868	Actual 21/22 Amount (Added)/Used Fund Balance
1610 FACILITIES	4,648,639	14,446	0		4,663,085	5,049,431	0	(14,446)	-	0		5,171,477	508,392	(8,982,776)	
1620 FLEET MANAGEMENT	22,747	24,017	0	-11	46,764	(21,574)	0	(24,017)	30,547	0		(15,044)	(61,808)	# !	12 Plus 21/22 Addn'l Encumbrance Reserve Adjustment (CalFire)
1810 ECONOMIC DEVELOPMENT	879,500	0	0		879,500	850,657	0	0	158,933	0		1,009,589	130,089	(5,397,412)	
1910 TRANSPORTATION - LAND IMP	1,116,836	0	0		1,116,836	950,167	0	0		0		987,250	(129,586)	1,742,600	Less 2021/22 Ending Encumbrances
1920 RETIREMENT	0	0	0		0	0	0	0		0		0	0	377,380	
1930 TEETER PLAN	0	0	0		0	665,817	0	0	0	0		665,817	665,817	(3,277,433)	
1940 MISCELLANEOUS BUDGET	1,098,346	0	0	1	1,098,346	883,208	0	0	0	0		883,208	(215,138)		
1941 CLERK-RECORDER	(89,750)	0	0		(89,750)	(109,487)	0	0	0	0		(109,487)	(19,737)	(5,777,433)	Approximate Amount verbally reported to Budget Ad hoc April 5th
1960 INFORMATION SERVICES	4,262,071	106,057	0	4	4,368,128	3,814,505	0	(106,057)	126,525	0	, ,	3,834,972	(533,156)	2,500,000	14 Difference is \$2.5M added to General Reserve at 21/22 close
2012 COURT COLLECTIONS PROG	(392,453)	0	0		(392,453)	(347,747)	0	0		0		(347,747)	44,707		
2060 GRAND JURY	100,287	24,898	0		125,185	62,595	0	(24,898)	0	0		37,697	(87,488)		Footnotes
2070 DISTRICT ATTORNEY	6,237,029	6,748	0		6,243,777	5,833,073	0	(6,748)	1,441	0		5,827,766	(416,011)		-\$20,607,627 Budgeted use of 2017 Wildfire PG&E Designated
2080 PUBLIC DEFENDER	3,845,862	0	0		3,845,862	3,622,128	0	0	0	0		3,622,128	(223,734)		Reserve 770077 for OTOs
2085 ALTERNATE DEFENDER	1,060,598	0			1,060,598	1,000,230	0	0	0	0		1,000,230	(60,368)		\$2,500,000 transfer to General Reserve 770017 for cancellation of
2086 CONFLICT DEFENDER	130,400	0			130,400	288,107	0	0		0		288,107	157,707		Whitmore Lane Roof Project per BOS Direction.
2090 CHILD SUPPORT SERVICES	(147,864)	0	1		(147,864)	(183,894)	0	0	739	0	_	(183,155)	(35,291)		-\$1,386,110 Budgeted use of 2017 Wildfire PG&E Designated Reser
2310 SHERIFF - CORONER	17,477,999		(1,386,110) 2		6,091,889	17,184,534	0	(24.207)	954,189	(1,375,677)	Ь	16,763,047	671,158		770077
2510 JAIL AND REHABILITATION 2550 JUVENILE HALL	10,370,640 2,491,789	34,287 0	0		0,404,927 2,491,789	10,132,726 1,901,389	0	(34,287)	105,045 17,425	0 250,000 ⁷	7	10,203,483 2,168,814	(201,444) (322,975)	1	3 -\$658,000 Budgeted use of 2017 Wildfire PG&E Designated Reserv
2560 PROBATION OFFICER	1,613,672	0	0		1,613,672	1,912,322	0	0	51,098	230,000	•	1,963,420	349,748		4 -\$1,244,000 Budgeted use of Transitional Housing Reserve 770076
2710 AGRICULTURE DEPT	572,507	0	0		572,507	602,359	0	0	0	0		602,359	29,852		5 -\$20,607,627 Actual Release of 2017 Wildfire PG&E Designated
2810 CANNABIS MANAGEMENT	786,990	0	-		786,990	742,468	0	0	-	0		742,718	(44,272)		Reserve 770077 for OTOs
2830 OFFICE OF EMERGENCY SERVICES	924,152	2,130	(658,000) 3		268,282	188,282	0	(2,130)		0		188,282	(80,000)		\$2,500,000 amount transferred to General Reserve 770017 for
2851 PLANNING & BUILDING SERVICES	3,040,437	0			3,040,437	2,815,664	0	0		184,210	В	3,005,165	(35,272)		cancellation of Whitmore Lane Roof Project per BOS Direction.
2860 ANIMAL CARE	998,702	6,743	0	1	1,005,445	1,171,628	0	(6,743)	0	0		1,164,885	159,440		6 -\$1,375,677 Actual Release 2017 Wildfire PG&E Designated Reserv
3050 DOT - ROUND VALLEY AIRPORT	209,029	0	0		209,029	(25,749)	0	0	0	0		(25,749)	(234,778)		770077
3060 DOT - LITTLE RIVER AIRPORT	308,005	0	0		308,005	88,788	0	0	0	0		88,788	(219,217)		⁷ \$250,000 special purpose funds received by JH for Juvenile Justice
4010 PUBLIC HEALTH ADMIN	21,250	0	0		21,250	(17,126)	0	0	38,376	0		21,250	0		Realignment placed in Reserve 770080
4011 ENVIRONMENTAL HEALTH	140,184	0	0		140,184	136,634	0	0	3,550	0		140,184	0		\$ \$184,210 PBS net General Plan fees transferred to General Plan
4012 SUBSTABCE USE DISORDER	88,368	98,325	0		186,693	88,371	0	(98,325)	13,579	0		3,625	(183,068)		Update Reserve 770018
4013 PUBLIC HEALTH NURSING	186,512	0	0		186,512	186,512	0	0	0	0		186,512	0		9 -\$118,086 funds release from CalFIRE encumbrance Reserve 77007
4016 EMERGENCY MEDICAL SERVICES	1,018,819	0	0	1	1,018,819	652,440	0	0	0	(118,086) 9	9	534,354	(484,465)		for Cal Fire Dispatch prior years' invoices paid during 21/22
4025 EMPLOYEE WELLNESS/ASSISTANCE	0	0	0		0	0	0	0	0	0		0	0		-\$577,390 Actual Release from Transitional Housing Reserve 77007
4070 COUNTY MEDICAL SERVICES	0	0	0		0	0	0	0	0	0		0	0		\$378,303 net special purpose funds transferred to Social Services
4073 TRANSITIONAL HOUSING	1,244,000	0	(=)= : :,===/		0	577,390	0	0		(577,390)	10	0	0		Children's System of Care (CSOC) Reserve 770048
4080 CALIFORNIA CHILDRENS SERVICES	30,843	0			30,843	30,843	0	0		0		30,843	0		-\$174,504 funds released from CalFIRE encumbrance Reserve 7700
4510 TRANSPORTATION - SOLID WASTE	89,482	0	0		89,482	(58,491)	0	0	1	0		(58,491)	(147,973)		for Cal Fire Dispatch estimated prior year invoices no longer neede
5010 SOCIAL SERVICES ADMIN	1,549,544	65,214	0	1	1,614,758	0	0	(65,214)	1	0		(9,717)	(1,624,475)		Balance remains to cover invoices paid in 22/23
5020 HHSA ADMINISTRATION	1 7/1 286	0	0	1	Ū	1,362,983	0	0		0 378,303 ¹	11	0 1,741,286	0		\$377,380 net amount of 22/23 initial BOS Approved Budget (the
5130 CAL WORKS/FOSTER CARE 5170 IN HOME SUPPORTIVE SERVICES	1,741,286 1,564,659	0	0		1,741,286 1,564,659	2,134,349	0	0	0	3/8,303		2,134,349	569,690		amount of estimated 21/22 carryforward used for 22/23 BOS
5190 GENERAL RELIEF	527,370	0			527,370	438,332	0	0	0	0		438,332	(89,038)	#	Approved Budget.) Detail: \$2,353,797 Munis NCC
6210 FARM ADVISOR	267,744	0	0		267,744	174,048	0	0	0	0		174,048	(93,696)	#	-\$658,000 Budgeted use of 2017 Wildfire PG&E Designated Reserv
7110 CULTURAL SERVICES	599,235	44,397	0		643,632	548,263	0	(44,397)	-	0		503,866	(139,766)		770077
	81,395,311	454,080			8,561,281	75,861,705	0	(454,080)		(1,258,640)	$\dashv \dagger$	75,891,585	(2,669,696)		-\$968,417 Budgeted use of Transitional Housing Reserve 770076
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20/21 Fund Balance Carryforward budgeted/u	usec 28,634,616	454,080	(21,395,737)	7	7,692,959	21,837,615	0	(454,080)	1,742,600	(19,366,267)		3,759,868	(3,933,091)		770079
															\$2,500,000 amount transferred to General Reserve 770017 for
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