

Budget Journal Entry

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References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item: Agenda Date: 6/25/2024 Approval: BOS 4/5 Has Board Letter: Yes

Related Event:

Title: ARPA SLFRF Update and Adjustments

Budget Action: Decrease Appropriations of \$1,820,215 in GS Cap Outlay fund for Cap Assets due to reduced budgeted operating transfers in from the COVID 19 Gen Assistance fund. Decrease budgeted revenues of \$1,820,215 in CEO COVID 19 Gen Assistance fund in Intergov Revenue-Federal offset by a decrease in appropriations for Other Financing Uses. Increase appropriations of \$491,012 in Gen County Programs General Fund for Other Financing Uses funded by an operating transfer from the COVID

Justification: The American Rescue Plan Act (ARPA) is funding portions of various Capital Projects within the General Services Capital Outlay fund. Due to adjustments to ARPA funding, this BJE is reconciling planned project expenses to the ARPA planned funding.

EOC HVAC - ARPA Funds for this project are being reconciled and allocated to both the Capital Project and the previously reimbursed funds from 990
 SB Main Jail Central Elevator - Reconcile ARPA funds allocated to the Capital Project
 SB Courthouse Boiler System Replacement - Removing ARPA funds from the Capital Project and returning funds to General Fund
 IV Community Center Replace - Replacing allocated ARPA funds with General Fund allocation

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0002 - COVID-19 General Assistance	012 - County Executive Office		26 - Intergovernmental Revenue-Federal	(1,820,215.00)	0.00
0002 - COVID-19 General Assistance	012 - County Executive Office		70 - Other Financing Uses	0.00	(1,820,215.00)
Fund: 0002 - COVID-19 General Assistance, Department: 012 - County Executive Office Total:				<u>(1,820,215.00)</u>	<u>(1,820,215.00)</u>
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	(1,820,215.00)	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	(1,820,215.00)

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		Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:	<u>(1,820,215.00)</u>	<u>(1,820,215.00)</u>
0001 - General	990 - General County Programs	40 - Other Financing Sources	491,012.00	0.00
0001 - General	990 - General County Programs	70 - Other Financing Uses	0.00	491,012.00
0001 - General	990 - General County Programs	93 - Changes to Committed	491,012.00	0.00
0001 - General	990 - General County Programs	93 - Changes to Committed	0.00	491,012.00
		Fund: 0001 - General, Department: 990 - General County Programs Total:	<u>982,024.00</u>	<u>982,024.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0002	012	2420	4610	185,561.00		6034		14EOC	202406	EOC HVAC Reconcile ARPA Funds
0002	012	2530	7901		185,561.00	6034		14EOC	202406	EOC HVAC Reconcile ARPA Funds
0030	063	2420	5911	185,561.00		1930		20012	202406	EOC HVAC Reconcile ARPA Funds
0030	063	2530	8200		185,561.00	1930		20012	202406	EOC HVAC Reconcile ARPA Funds
0001	990	2420	9830	59,012.00		8300			202406	EOC HVAC Reconcile 990 / ARPA Funds
0001	990	2530	7901		59,012.00	8300			202406	EOC HVAC Reconcile 990 / ARPA Funds
0030	063	2420	5910	59,012.00		1930		20012	202406	EOC HVAC Reconcile 990 / ARPA Funds
0030	063	2530	8200		59,012.00	1930		20012	202406	EOC HVAC Reconcile 990 / ARPA Funds
0002	012	2420	4610	59,012.00		6034		14EOC	202406	EOC HVAC Reconcile 990 / ARPA Funds
0002	012	2530	7901		59,012.00	6034		14EOC	202406	EOC HVAC Reconcile 990 / ARPA Funds
0001	990	2420	5911	59,012.00		8300			202406	EOC HVAC Reconcile 990 / ARPA Funds
0001	990	2530	9830		59,012.00	8300			202406	EOC HVAC Reconcile 990 / ARPA Funds
0002	012	2420	4610	75,000.00		6034		61EMJ	202406	SB Main Jail Central Elevator add'l funds
0002	012	2530	7901		75,000.00	6034		61EMJ	202406	SB Main Jail Central Elevator add'l funds
0030	063	2420	5911	75,000.00		1930		21017	202406	SB Main Jail Central Elevator add'l funds
0030	063	2530	8200		75,000.00	1930		21017	202406	SB Main Jail Central Elevator add'l funds
0002	012	2430	4610		1,994,635.00	6034		61BSBC	202406	SB Courthouse Boiler System Replacement cancel
0002	012	2530	7901	1,994,635.00		6034		61BSBC	202406	SB Courthouse Boiler System Replacement cancel
0030	063	2430	5911		1,994,635.00	1930		21016	202406	SB Courthouse Boiler System Replacement cancel
0030	063	2530	8200	1,994,635.00		1930		21016	202406	SB Courthouse Boiler System Replacement cancel
0002	012	2430	4610		432,000.00	6034		223IVC	202406	IV Community Center Replace ARPA with 990
0002	012	2530	7901	432,000.00		6034		223IVC	202406	IV Community Center Replace ARPA with 990
0030	063	2430	5911		432,000.00	1930		22014	202406	IV Community Center Replace ARPA with 990

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0030	063	2530	8200	432,000.00		1930	22014	202406	IV Community Center Replace ARPA with 990
0030	063	2420	5910	432,000.00		1930	22014	202406	IV Community Center Replace ARPA with 990
0030	063	2530	8200		432,000.00	1930	22014	202406	IV Community Center Replace ARPA with 990
0001	990	2420	9830	432,000.00		8300		202406	IV Community Center Replace ARPA with 990
0001	990	2530	7901		432,000.00	8300		202406	IV Community Center Replace ARPA with 990
0002	012	2420	4610	432,000.00		6034	223IVC	202406	IV Community Center Replace ARPA with 990
0002	012	2530	7901		432,000.00	6034	223IVC	202406	IV Community Center Replace ARPA with 990
0001	990	2420	5911	432,000.00		8300		202406	IV Community Center Replace ARPA with 990
0001	990	2530	9830		432,000.00	8300		202406	IV Community Center Replace ARPA with 990
0002	012	2430	4610		145,153.00	6034	61RWEB	202406	SB Engineering ARPA Reduction
0002	012	2530	7901	145,153.00		6034	61RWEB	202406	SB Engineering ARPA Reduction
0030	063	2430	5911		145,153.00	1930	21018	202406	SB Engineering ARPA Reduction
0030	063	2530	8200	145,153.00		1930	21018	202406	SB Engineering ARPA Reduction
			Total	<u>7,628,746.00</u>	<u>7,628,746.00</u>				

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Edward Teyber	CEO Analyst	All Depts-All Funds	6/13/2024 11:01:22 AM	Y
Brant Markley	Fund/Department	063-General Services Funds	6/13/2024 11:21:15 AM	Y
Lynne Dible	Fund/Department	063-General Services Funds	6/13/2024 11:22:47 AM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	6/13/2024 11:48:53 AM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	6/13/2024 12:00:18 PM	Y
Jeremy Pena	FACS	All Depts-All Funds	6/13/2024 12:01:56 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/13/2024 2:27:52 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/13/2024 4:22:27 PM	Y