

Budget Journal Entry

Budget Journal Entry

Document Number: BJE - 0002718

Document Description: Northern Branch Transfer of Matching Funds

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Created On: 1/31/2013 9:00:42 AM

Created By: Gregory Levin

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 2/19/2013 Approval: BOS 4/5 Has Board Letter: Yes

Title: Northern Branch Jail Transfer of Matching Funds

Budget Action: Transfers fund balance of \$600,000 from the Sheriff’s portion of the Prop 172 Public Safety Restricted Fund Balance in the General Fund, \$3,000,000 from the New Jail Operations Committed Fund Balance in the General Fund, \$5,289,500 from the Strategic Reserve Committed Fund Balance in the General Fund and \$50,000 from the Capital Outlay Fund to the newly established Sheriff Capital Projects – Jail Fund.

Justification: The Budget Revision Request will provide the necessary appropriation to fund the Northern Branch Jail Project matching requirements. The Project Construction and Delivery Agreement (PDCA) and related project financing agreements were approved by the Board of Supervisors on January 15th, 2013. Those agreements stipulated the County would identify and provide \$8,889,500 in matching funds to the project (consisting of \$4,604,000 in cash (hard) match and \$4,285,500 in (in-kind) match). The revision will also provide the necessary fund balance to support subsequent appropriations. As part of a previous action, \$50,000 was transferred to the Capital Outlay Fund, this cash is being moved to the Sheriff Capital Project - Jail Fund in order to fund ineligible project expenses.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	032 - Sheriff		70 - Other Financing Uses	0.00	8,889,500.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	600,000.00	0.00
0001 - General	032 - Sheriff		93 - Changes to Committed	8,289,500.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				8,889,500.00	8,889,500.00
0030 - Capital Outlay	032 - Sheriff		65 - Capital Assets	0.00	(50,000.00)
0030 - Capital Outlay	032 - Sheriff		70 - Other Financing Uses	0.00	50,000.00
Fund: 0030 - Capital Outlay, Department: 032 - Sheriff Total:				0.00	0.00

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0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail	40 - Other Financing Sources	8,939,500.00	0.00
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail	93 - Changes to Committed	0.00	8,939,500.00
Fund: 0032 - Sheriff Capital Projects-Jail, Department: 980 - Sheriff Capital Projects-Jail Total:			8,939,500.00	8,939,500.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	032	2420	9840	5,289,500.00		1927	1927		201306	Release of Strategic Reserve NC Jail match
0001	032	2420	9880	3,000,000.00		1927	1927		201306	Release from New Jail Ops NC Jail match
0001	032	2420	9768	45,600.00		1014	6012	2178	201306	Release from Sheriff Prop 172 Funds NC Jail match
0001	032	2420	9768	168,000.00		1028	6100	2178	201306	Release from Sheriff Prop 172 Funds NC Jail match
0001	032	2420	9768	386,400.00		1071	6071	2178	201306	Release from Sheriff Prop 172 Funds NC Jail match
0001	032	2530	7901		8,289,500.00	1927	1927		201306	Transfer NC Jail Match to Fund 0032
0001	032	2530	7901		45,600.00	1014	6012	2178	201306	Transfer NC Jail Match to Fund 0032
0001	032	2530	7901		168,000.00	1028	6100	2178	201306	Transfer NC Jail Match to Fund 0032
0001	032	2530	7901		386,400.00	1071	6071	2178	201306	Transfer NC Jail Match to Fund 0032
0032	980	2420	5910	8,889,500.00		1001	0002		201306	Transfer from Fund 0001 for Match
0030	032	2530	8700	50,000.00		1927	1927	2126	201306	Establish fund balance component for match
0030	032	2530	7901		50,000.00	1927	1927	2126	201306	Establish fund balance component for match
0032	980	2420	5911	50,000.00		1001	0005		201306	Establish fund balance component for match
0032	980	2530	9899		8,289,500.00	9500	0006		201306	Establish fund balance component for match
0032	980	2530	9899		650,000.00	9500	0006		201306	Establish fund balance component for match
Total				17,879,000.00	17,879,000.00					

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
Douglas Martin	2/7/2013 10:53:43 AM	032 - Sheriff	Fund/Department	Y

Budget Journal Entry

Budget Journal Entry

Document Number:	BJE - 0002719	Batch ID:	1540291	Created On:	1/31/2013 10:50:06 AM
Document Description:	Northern Branch Jail Acquisition Study Funding	Processed On:		Created By:	Gregory Levin
Post On:		Processed By:			

References

Audit Trail:

Budget Revision Request

Agenda Item:	Agenda Date: 2/19/2013	Approval: BOS 4/5	Has Board Letter: Yes
Title:	Northern Branch Jail Acquisition Study Funding		
Budget Action:	Establish appropriations of \$1,002,000 in the Sheriff Capital Project- Jail Fund for Northern Branch Jail acquisition study costs funded by a release of Committed Fund Balance.		
Justification:	This entry will provide the necessary appropriations for the Acquisition Study phase of the project. The CDCR Project Cost Estimate divided the Jail Project into 4 discrete phases: Acquisition Study, Preliminary Plans, Working Drawings and Construction. This journal entry provides the appropriations necessary to fund and account for the costs incurred during the Acquisition Study phase. Those costs amounting to \$1,002,000 include \$602,000 for site acquisition costs & fees, \$200,000 for CEQA, \$10,000 for due diligence, \$20,000 for audit fees, \$70,000 for the acquisition study needs assessment, \$100,000 for environmental mitigation monitoring expenditures. The amount of \$802,000 is being transferred back to the newly created General Fund North Branch Jail Contingency because that portion of the total \$96.1 million project budget has already been funded by the General Fund.		

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail		55 - Services and Supplies	0.00	200,000.00
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail		70 - Other Financing Uses	0.00	802,000.00
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail		93 - Changes to Committed	1,002,000.00	0.00
Fund: 0032 - Sheriff Capital Projects-Jail, Department: 980 - Sheriff Capital Projects-Jail Total:				1,002,000.00	1,002,000.00
0001 - General	990 - General County Programs		40 - Other Financing Sources	802,000.00	0.00
0001 - General	990 - General County Programs		93 - Changes to Committed	0.00	802,000.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				802,000.00	802,000.00

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Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0032	980	2420	9899	1,002,000.00		1001	0002		201302	Release designation for acquisition study exp's
0032	980	2530	7901		602,000.00	5000	0003		201302	Site Acquisition Expenditures Already Incurred
0032	980	2530	7901		200,000.00	3000	0002		201302	CEQA Expenditures Already Incurred
0001	990	2420	5911	802,000.00		8300			201302	Recognize Reimbursement in General Fund Dept 990
0001	990	2530	9883		802,000.00	8300			201302	Increase General Fund Strategic Reserve
0032	980	2530	7324		20,000.00	6000	0003		201302	Acquisition Study Audit Exp's
0032	980	2530	7668		70,000.00	7000	0003		201302	Acquisition Study Needs Assessment
0032	980	2530	7460		100,000.00	3000	0002		201302	Acquisition Study Env. Monitoring
0032	980	2530	7508		10,000.00	8001	0003		201302	Acquisition Study Due Diligence
Total				1,804,000.00	1,804,000.00					

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
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Budget Journal Entry

Budget Journal Entry

Document Number: BJE - 0002720

Document Description: Northern Branch Jail Preliminary Plans Funding

Post On:

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Created By: Gregory Levin

References

Audit Trail:

Budget Revision Request

Agenda Item: Agenda Date: 2/19/2013 Approval: Has Board Letter: No

Title: Northern Branch Jail Preliminary Plans Funding

Budget Action: Increase Appropriations of \$973,867 in the Sheriff Capital Projects – Jail Fund for Northern Branch Jail preliminary plan costs funded by a release of Committed Fund Balance.

Justification: This entry will provide the necessary appropriations for the Preliminary Plans phase of the project. The CDCR Project Cost Estimate divided the Jail Project into 4 discrete phases: Acquisition Study, Preliminary Plans, Working Drawings and Construction. This journal entry provides the appropriations necessary to fund and account for the costs incurred during the Preliminary Plans phase. Those appropriations amounting to \$923,867 include \$600,000 in architectural and engineering costs, \$10,000 for advertising costs, \$279,376 for county staffing costs, and \$34,491 for construction management. The entry also provides \$50,000 in appropriation for ineligible professional services expenditures.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail		55 - Services and Supplies	0.00	973,867.00
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail		93 - Changes to Committed	923,867.00	0.00
0032 - Sheriff Capital Projects-Jail	980 - Sheriff Capital Projects-Jail		93 - Changes to Committed	0.00	(50,000.00)
Fund: 0032 - Sheriff Capital Projects-Jail, Department: 980 - Sheriff Capital Projects-Jail Total:				923,867.00	923,867.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
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0032	980	2420	9899	923,867.00		1001	0002	201302	Release fund balance to fund CY expenditures
0032	980	2530	7460		499,000.00	2000	0001	201302	Prelim Plans A/E Architecture - State Funded
0032	980	2530	7460		101,000.00	2000	0002	201302	Prelim Plans A/E Architecture - Cash Match
0032	980	2530	7005		10,000.00	2000	0005	201302	Prelim Plans A/E Advertising
0032	980	2530	7506		279,376.00	2000	0003	201302	Prelim Plans County Admin - In-Kind Match
0032	980	2530	7005		34,491.00	4000	0001	201302	Prelim Plans Const Mgmt - State Funded
0032	980	2530	9899	50,000.00		4000	0001	201302	Provide Funding for Ineligible expenditures
0032	980	2530	7460		50,000.00	4000	0005	201302	Provide Funding for Ineligible expenditures
			Total	973,867.00	973,867.00				

Signatures

Signed By	Signed On	Department/Agency	Approval Level	Valid
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