

ATTACHMENT I - EXHIBIT A TO BOARD POLICY A-5

EXAMPLES OF BUDGET MOTION & ADJUSTMENTS

Motion in Form 11:

Approve and direct the Auditor-Controller to make the budget adjustments shown on Schedule A.

Notes:

Schedule A should list the budget adjustments referenced for approval in the motion and be included in the Supplemental section of MinuteTraQ and not as a separate attachment. These entries should be complete and self-balancing, and should be grouped in the following order:

1. Type of Action (Examples: "Increase Estimated Revenues" or "Decrease Appropriations");
2. Fund;
3. Department Identification (Dept ID);
4. Account;
5. Account Description.

Make sure that the full accounting streams should be reflected at budget level 4 for estimated revenues and budget appropriations. For example, if a set of budget adjustments arranges a transfer between funds, all of the adjusting entries for one fund are grouped together, and all the adjusting entries for the other fund are grouped together. This enables quick and easy verification that all of the entries balance within each fund.

Next, within adjusting entries grouped by fund, like types of actions are grouped together. The four most commonly used types of actions are: increases in estimated revenue, decreases in estimated revenue, increases in appropriations, and decreases in appropriations. In addition, increases or decreases in designations or reserves of fund balance are also used. This grouping enables quick and easy verification of totals for increases and decreases in estimated revenues and appropriations, which are then in turn easily totaled to verify that the set of transactions balance. Within each of these groups, adjusting entries are grouped in ascending order by department identification (ID) number and account, for easy reference.

It is recommended that departments prepare Schedule A in a spreadsheet to better ensure the accuracy of the totals and balances. Following are examples of various configurations of adjusting budget entries. Note that in each case the net sum of all the adjusting entries within each example is zero, indicating that they balance.

EXAMPLES OF BUDGET ADJUSTMENTS

(SCHEDULE A)

Ex.) Adjusting Estimated Revenues And Appropriations:

Increase Estimated Revenues:		
XXXXX-XXXXXXXXXX-XXXXXX	Description of Revenue Account	\$75,000
Increase Appropriations:		
XXXXX-XXXXXXXXXX-XXXXXX	Description of Expense Account	75,000

Ex.) Adjusting Entries Involving Contingency:

Decrease Unassigned Fund Balance:		
XXXXX-XXXXXXXXXX-XXXXXX	Unassigned Fund Balance	\$1,000,000
Decrease Estimated Revenues:		
XXXXX-XXXXXXXXXX-XXXXXX	Description of Revenue Account	500,000
XXXXX-XXXXXXXXXX-XXXXXX	Description of Revenue Account	155,000
XXXXX-XXXXXXXXXX-XXXXXX	Description of Revenue Account	<u>45,000</u>
		700,000
Increase Appropriations:		
XXXXX-XXXXXXXXXX-XXXXXX	Description of Expense Account	100,000
XXXXX-XXXXXXXXXX-XXXXXX	Description of Expense Account	<u>200,000</u>
		300,000
Decrease Appropriations:		
10000-1109000000-581000	Appropriations for Contingency	1,000,000
Increase Unassigned Fund Balance:		
10000-1109000000-370100	Unassigned Fund Balance	1,000,000

Ex.) Adjusting Appropriations Between Funds:

Decrease Unassigned Fund Balance:		
10000-1101000000-370100	Unassigned Fund Balance	\$1,000,000
Increase Appropriations:		
10000-1101000000-551100	Contributions to Other Funds	1,000,000
Increase Estimated Revenues:		
4XXXX-XXXXXXXXXX-790600	Contribution from Other County Funds	1,000,000
Increase Unrestricted Net Assets:		
4XXXX-XXXXXXXXXX-XXXXXX	Unrestricted Net Assets	1,000,000

Ex.) Adjusting Appropriation 7:

Increase Appropriations:		
XXXXX-XXXXXXXXXX-527840	Training-Education/Tuition	\$2,125
XXXXX-XXXXXXXXXX-572200	Intra-Grant	(2,125)