


Agenda Date: December 20, 2018
Agenda Placement: Admin.
Estimated Time: N/A
Continued Item: No

Board Agenda Item

TO: Air Pollution Control District Board

FROM: Aeron Arlin Genet, Air Pollution Control Officer 

CONTACT: Kristina Aguilar, Administrative Manager 805-961-8813

SUBJECT: Fiscal Year 2018-19 Budget Amendment

RECOMMENDATION:

1. Transfer appropriations of \$40,000 from Services & Supplies Account #7460 (Professional and Special Services) to Capital Assets #8300 (Equipment); and
2. Increase appropriations of Capital Assets Account #8300 (Equipment) by an additional \$50,000, for a total budget amount of \$227,000.

DISCUSSION:

On October 18, 2018, your Board approved acceptance of a California Air Resources Board (CARB) one-time grant in the amount of \$50,000. As referenced in the Board letter, these grant funds will be added to the \$50,000 already included in the FY 2018-19 budget for the purpose of purchasing a portable air monitor. A budget amendment is required by the Auditor-Controller and County Budget Act to properly classify appropriations in the correct Expenditure Object Level for budgetary and financial reporting purposes before the new equipment can be purchased. In approving this action, \$40,000 will be transferred from the District's Services & Supplies Account #7460 (Professional and Special Services) to the Capital Assets object level Account #8300 (Equipment) and the total budget for appropriations of Capital Assets Account #8300 (Equipment) will be increased by \$40,000. Combined with \$10,000 that was originally included in the Capital Assets budget for monitoring equipment and the additional \$50,000 grant funds, the transfer of \$40,000 will result in a net zero effect to the overall budget for the purchase of the equipment.

The budget amendment requires a four/fifths approval vote, i.e., 11 affirmative votes.

ATTACHMENT:

A – Budget Journal Entry

Budget Journal Entry

Document Number: BJE - 0006087 Batch ID: 2243141 Created On: 11/15/2018 1:32:15 PM
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References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item: Agenda Date: 12/20/2018 Approval: BOS 4/5 Has Board Letter: Yes

Title: Budget Amendment for AirPointer

Budget Action: Transfer appropriations of \$40,000 from Services & Supplies Account #7460 Professional and Special Services to Capital Assets Account #8300 Equipment. Also increase appropriations in Account #8300 Equipment by \$50,000 and revenue account #5097 Planning and Engineering

Justification: The proposed budget amendment will transfer \$40,000 from the Services & Supplies Account #7460 Professional and Special Services to Capital Assets object level (#8300 Equipment) to allow for the purchase of a Mobile Air Sensor called an AirPointer, within our Monitoring department. With this budget amendment, we will also add an additional appropriation of \$50,000 to cover the cost of the capital asset. The additional appropriation will be covered by a California Air Resources Board (CARB) one-time grant that the District's board approved on October 18, 2018. This asset was not originally budgeted for in FY 2018-19, however now that the one-time monies from CARB have become available the District would like to purchase the sensor in the current fiscal year.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
1960 - APCD	871 - Air Pollution Control District		30 - Charges for Services	50,000.00	0.00
1960 - APCD	871 - Air Pollution Control District		55 - Services and Supplies	0.00	(40,000.00)
1960 - APCD	871 - Air Pollution Control District		65 - Capital Assets	0.00	90,000.00
Fund: 1960 - APCD, Department: 871 - Air Pollution Control District Total:				<u>50,000.00</u>	<u>50,000.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
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Budget Journal Entry

1960	871	2530	7460	40,000.00		201812	To amend budget for capital asset purchase
1960	871	2530	8300		90,000.00	201812	To amend budget for capital asset purchase
1960	871	2420	5097	50,000.00		201812	To amend budget for one-time CARB grant
			Total	<u>90,000.00</u>	<u>90,000.00</u>		

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Kristina Aguilar	Fund/Department	10-Air Pollution Control District Funds	11/15/2018 4:15:21 PM	Y