



Legislation Details (With Text)

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Title: Community Development Agency, Administration and Finance Division, recommending the Board:
 1) Approve and authorize the Chair to sign a Budget Transfer in the amount of \$5,959,512, adjusting various program budgets for Fiscal Year 2016/17 to accommodate projected expenditures based on current projections, a standard annual process taken to accurately reflect adjustments noted during the mid fiscal year period; and
 2) Approve the addition of a truck-mounted message board to the Fiscal Year 2016/17 Fixed Asset List for the Community Development Agency, Transportation Division. (4/5 vote required)

FUNDING: Various

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - FY16/17 Midyear Budget Transfer 5-23-17, 2. Executed Budget Transfer

Date	Ver.	Action By	Action	Result
5/23/2017	1	Board of Supervisors	Approved	Pass

Community Development Agency, Administration and Finance Division, recommending the Board:
 1) Approve and authorize the Chair to sign a Budget Transfer in the amount of \$5,959,512, adjusting various program budgets for Fiscal Year 2016/17 to accommodate projected expenditures based on current projections, a standard annual process taken to accurately reflect adjustments noted during the mid fiscal year period; and
 2) Approve the addition of a truck-mounted message board to the Fiscal Year 2016/17 Fixed Asset List for the Community Development Agency, Transportation Division. (4/5 vote required)

FUNDING: Various

DEPARTMENT RECOMMENDATION

Community Development Agency (CDA), Administration and Finance Division, recommending the Board:

- 1) Approve and authorize the Chair to sign a Budget Transfer (Attachment A) in the amount of \$5,959,512 adjusting various program budgets for Fiscal Year 2016/17 (FY16/17) to accommodate projected expenditures based on current projections, a standard annual process taken to accurately reflect adjustments noted during the mid fiscal year period; and
- 2) Approve the addition of a truck-mounted message board to the FY16/17 Fixed Asset List for the Community Development Agency, Transportation Division (Transportation).

DISCUSSION / BACKGROUND

CDA Budget Transfer

As each fiscal year unfolds, actual activity can vary from the budget proposed by the CDA Divisions for a variety of reasons, including increased workload volume, unanticipated changes in project

timing, award of grant funding, and refinement in funds available following the close of the prior fiscal year's accounting records. As standard practice, the CDA proposes the Board make adjustments to its budget to best align with projected actual activity.

Transportation Operations - Road Fund

Budgeted appropriations for "Fixed Assets: Equipment" need to be increased by \$10,000 to purchase a truck-mounted message board used for centerline and edgeline striping operations on County roads. The existing equipment has exceeded its service life and is no longer supported by the manufacturer. This is offset by a decrease in "Salaries & Benefits" for Road Maintenance staff in the amount of \$10,000.

Environmental Management Division (Environmental Management) - Hazardous Materials Compliance, County Service Area (CSA) 10 Solid Waste, and Environmental Management Administration

Budgeted appropriations need to be increased in the amount of \$30,000 for "Salaries & Benefits" in Hazardous Materials Compliance based on year-to-date actuals and projections. This is offset by a decrease in "Salaries & Benefits" in CSA 10 Solid Waste with corresponding "Operating Transfers Out" from CSA 10 Solid Waste fees and "Operating Transfers In" to Environmental Management Administration. Staff was reassigned to the Hazardous Materials Compliance Program.

Environmental Management - CSA 10 Waste Management Plan AB939

Budgeted appropriations need to be increased in the amount of \$3,000 to pass through revenues to the City of South Lake Tahoe, based on the projected increase in Special Assessment revenues of \$3,000.

Environmental Management - CSA 10 Union Mine Closure/Post Closure

Environmental Management's CSA 10 Union Mine Closure/Post Closure fund is required to maintain an adequate level of reserve funding for future closure costs at the Union Mine Landfill and Liquid Waste Treatment Facility, as required by the State. Based on current projections the fund balance designations are anticipated to be too high. This transfer reduces designations of fund balance in the amount of \$62,000.

El Dorado Hills Traffic Impact Mitigation (TIM) Fees Special Revenue Fund

On December 6, 2016 (Item 46), the Board approved a Budget Transfer which reduced the budget in existing TIM Fee accounts and reestablished that budget in corresponding new TIM Fee accounts for the same purpose. A subobject error was found in the approved Budget Transfer for two items in the amount of \$4,333,446 and \$1,476,038. This entry reverses the error on the original Budget Transfer. Correcting this entry will allow closure of the old accounts.

Code Enforcement Grant Program - Special Revenue Fund

This Special Revenue Fund was created to recognize revenues from the Code Enforcement Grant Program. All the conditions of the Grant have been met. This request establishes a budget to transfer in the amount of \$5,014 from residual funds to an operating account.

Environmental Management - CSA 3 Vector Control (Vector Control)

Earlier in the fiscal year, Environmental Management advised Transportation of its intent to surplus a Vector Control Program vehicle, a 2000 Ford F250 Pickup Truck (Asset Tag 103147), due to required repairs. Transportation determined the repairs could be made in-house and offered instead to have it transferred to Transportation for replacing another vehicle, a 2003 GMC 4-Wheel Drive Pickup Truck

(Asset Tag 200400) that is scheduled for surplus due to high mileage. A Surplus Property Transfer Form has been processed, affecting the transfer of the Ford Truck to Transportation. A budget transfer in the amount of \$2,500 is now required to reimburse the Vector Control Program for this Truck, which is its appropriate Kelly Blue Book value.

ALTERNATIVES

The Board may elect not to approve the Budget Transfer as proposed, although proper accounting for operating activity may be jeopardized. All proposed adjustments are necessary to accurately reflect FY16/17 activity.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION

It is recommended that the Board approve this item.

FINANCIAL IMPACT

The proposed Budget Transfer results in no increase to Net County Cost. All increases in expenditures are funded by commensurate offsets or additional revenue.

CLERK OF THE BOARD FOLLOW UP ACTIONS

- 1) The Clerk of the Board will obtain the Chair's signature on the original Budget Transfer.
- 2) The Clerk of the Board will forward the fully executed Budget Transfer to the Auditor/Controller's Office for processing, and provide a copy of the executed Budget Transfer to the CDA Administration and Finance Division.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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