



Legislation Details (With Text)

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Title: Chief Administrative Office recommending the Board approve two sets of amendments to the Fiscal Year 2019-20 budget to reflect the Board’s direction on November 19, 2019 regarding the use of General Fund contingency as well as corrections related to final FY 2018-19 Year End Close information. (4/5 vote required)

FUNDING: General Fund.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - Budget Transfer GF Contingency, 2. B - Budget Transfer Corrections, 3. Executed Budget Transfer, 4. Executed Budget Transfer

| Date | Ver. | Action By | Action | Result |
|------------|------|----------------------|----------|--------|
| 12/17/2019 | 1 | Board of Supervisors | Approved | Pass |

Chief Administrative Office recommending the Board approve two sets of amendments to the Fiscal Year 2019-20 budget to reflect the Board’s direction on November 19, 2019 regarding the use of General Fund contingency as well as corrections related to final FY 2018-19 Year End Close information. (4/5 vote required)

FUNDING: General Fund.

DISCUSSION/BACKGROUND

On November 19, 2019, with Legistar item 19-1601, the Board provided conceptual approval for the use of general fund contingency as outlined in attachment A. The conceptual approval included:

- \$4,289,600 to the ACO fund
- \$1,340,692 in Excess Transient Occupancy Tax Economic Development Funding
 - o \$848,353 designation to Economic Development Special Projects
 - o \$226,600 to the Fair Association for fairground improvements
 - o \$265,739 to the Veterans Affairs Commission for Grants
- \$1,263,543 in Other Priority Expenditures
 - o \$22,543 funding for the University of California Cooperative Extension (UCCE)
 - o \$1,241,000 designation for the Industrial Drive Intersection Project
- \$369,000 in already approved Planning and Building Department staffing

The Board has approved the budget transfers for the ACO fund projects, Veterans Affairs Commission, and Planning and Building staffing. The attached budget transfer moves the remaining items into the designations and special projects outlined in the conceptual approval.

The budget transfer moves the remaining \$28,299 of general fund contingency from one Non-Departmental org code to another to be consistent with prior practice. The funds were placed in org code 1560600 Non-Departmental Expenses when they should reside in 1530300, Non-Departmental

Appropriation for Contingency.

Additionally on November 19, 2019, with Legistar item 19-1601, the Board approved three amendments to the FY 2019-20 budget to (a) reflect one entry to the financial system for a technical correction to the stated General Fund Designation for Road Infrastructure and Fund Balance pursuant to a previously approved budget amendment, and (b) to reflect two amendments to special revenue funds that are necessary to balance the two funds to actual fund balance available in the respective funds. Attachment B is a budget transfer form that reflects the three amendments.

ALTERNATIVES

The Board could not authorize the budget transfers and provide new direction on how to balance and use the contingency funds outlined in the budget transfers.

PRIOR BOARD ACTION

The Board conducted the Budget Hearing on the FY 2019-20 Recommended Budget on June 17, 2019 (Legistar #19-0853).

The FY 2019-20 Budget Resolution was adopted by the Board on September 24, 2019 (Legistar #19-1410).

Amendments to the FY 2019-20 budget, to recognize final fund balance numbers for all funds, were approved on October 22, 2019 (Legistar #19-1602).

The Board provided conceptual approval of use of General Fund fund balance contingency on November 19, 2019 (Legistar #19-1601)

CLERK OF THE BOARD FOLLOW UP ACTIONS

Send the signed budget transfer to the Chief Administrative Office for processing.

CONTACT

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