



Legislation Details (With Text)

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File created: 6/17/2021 **In control:** Board of Supervisors
On agenda: 6/29/2021 **Final action:** 6/29/2021
Title: Chief Administrative Office, Facilities Services Division, recommending the Board approve and authorize the Chair to sign a Fiscal Year 2020-21 budget transfer increasing General Fund Contingency and increasing the Accumulative Capital Outlay (ACO) Fund operating transfers expense by \$149,000.

FUNDING: ACO Fund.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - Budget Transfer, 2. Executed Budget Transfer

Date	Ver.	Action By	Action	Result
6/29/2021	1	Board of Supervisors	Approved	Pass

Chief Administrative Office, Facilities Services Division, recommending the Board approve and authorize the Chair to sign a Fiscal Year 2020-21 budget transfer increasing General Fund Contingency and increasing the Accumulative Capital Outlay (ACO) Fund operating transfers expense by \$149,000.

FUNDING: ACO Fund.

DISCUSSION / BACKGROUND

Expenses for Facilities capital projects are recorded in the Accumulative Capital Outlay (ACO) Fund. Based on detailed time studies, when Facilities staff work on ACO projects the proportional share of the salary and benefits costs are charged directly to the ACO Fund via payroll processing. The overhead rate is charged to the ACO Fund as an operating transfer.

During Fiscal Year 2020-21, ACO labor expense is expected to be \$149,000 higher than budgeted and the recommended budget transfer is needed to transfer appropriations in the ACO Fund from fixed assets to operating transfers to allow these labor charges to post. The increased revenue to the General Fund will reduce the General Fund cost in the Facilities division general fund budget, and will therefore increase General Fund contingency.

ALTERNATIVES

The Board may elect not to approve the budget transfer as proposed, and ACO labor revenue would not be realized.

PRIOR BOARD ACTION

20-1264 10/13/2020 Board approved Capital Workplan

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

This budget transfer represents a decrease in net County Costs and an increase in General Fund contingency of \$149,000.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Obtain Chair's signature on budget transfer and forward to Chief Administrative Office for processing.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

Laura Schwartz, Deputy Chief Administrative Officer