



Legislation Text

File #: 20-0637, **Version:** 1

Department of Transportation and Planning & Building Department recommending the Board approve and authorize the Chair to sign a budget transfer request to accommodate the proposed changes to the County Engineer Time and Materials billing program budget for Fiscal Year 2019-20. (4/5 vote required)

FUNDING: Developer Funding.

BACKGROUND/DISCUSSION

The County Engineer Time and Materials (T&M) billing program, up until 2018, was comprised of only T&M Materials billings for the Department of Transportation (DOT) and the Building Division of Planning and Building Department. In the billing program, the projects and permits were able to be kept in separate Special Revenue Funds. With the launch of FENIX in 2018, the Chief Financial Officer at the time moved forward with combining these into one special revenue fund. This has caused reconciliation and audit issues as DOT and Planning funds should not be commingled. As such, it is necessary to have a Special Revenue Fund for both DOT and Planning and Building.

In order to accommodate the changes to the County Engineer T&M billing program, the budget needs to be amended as follows:

Budgeted appropriations in the Community Development Agency Time/Materials Special Revenue Fund Time and Materials revenues need to be decreased by \$841,000, offset by a decrease to Operating Transfers Out in the amount of \$841,000.

Budgeted appropriations in the DOT Developer Deposits Special Revenue Fund budget need to be increased in Time & Materials Development Projects by \$771,000, offset by an increase in Operating Transfer Out in the amount of \$771,000.

Budgeted appropriations in the Planning & Building Department Special Revenue Fund Time and Materials Development Projects need to be increased by \$70,000, offset by an increase in Operating Transfers Out in the amount of \$70,000.

ALTERNATIVES

The Board may elect not to approve the budget transfers as proposed, although proper accounting for operating activity would be jeopardized. All proposed adjustments are necessary to accurately reflect the current year's fiscal activity.

PRIOR BOARD ACTION

N/A

OTHER DEPARTMENT/AGENCY INVOLVEMENT

Chief Administrative Office, Community Development Finance and Administration

CAO RECOMMENDATION

It is recommended that the Board approve this item.

FINANCIAL IMPACT

There is no impact to the General Fund, and there is no Net County Cost associated with this item. This item changes the budget methodology to budget time and materials billings in the appropriate Department budgets, with no other changes.

CLERK OF THE BOARD FOLLOW UP ACTIONS

- 1) The Clerk of the Board will obtain the Chair's signature on the budget transfer documents.
- 2) The Clerk of the Board will forward the budget transfer to the Auditor/Controller for processing.
- 3) The Clerk of the Board will return one (1) copy of the budget transfer to Chief Administrative Office, Community Development Finance and Administration for further processing.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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