



Legislation Text

File #: 20-1022, **Version:** 1

Chief Administrative Office, Central Fiscal Division, recommending the Board approve the attached budget transfer to increase revenue and appropriations in the CASp Certification and Training Fund in FY 2019-20 (4/5 vote required).

FUNDING: Business License Fees.

DISCUSSION / BACKGROUND

On December 19, 2017 the Board adopted Resolution 199-2017 authorizing the Treasurer-Tax Collector to collect the four dollar (\$4) business license fee established by State Assembly Bill 1379 and directed the Auditor-Controller to establish an interest bearing special revenue fund to be known as the CASp Certification and Training Fund, and assign responsibility for the fund to the Chief Administrative Office for budgetary purposes.

The fund was established in FY 2018-19 in the CAO's office. On August 13, 2019, the Chief Administrative Office returned to the Board to request that two new special revenue funds be established, one in the Treasurer-Tax Collectors office and one in Planning and Building to allow for proper accounting of the funds. The establishment of the two new funds was overlooked in the budget process and the Business License Fee continued to be collected and deposited into the special revenue account set up in the Chief Administrative Office. During the year end fund balance budget adjustments, a preliminary budget was established for this account with appropriations placed in contingency within this special revenue account. The County is required to remit ten percent (10%) of the fees collected to the Division of the State Architect. A budget transfer is required in order to remit the FY 2019-20 fees owed to the State. In addition, the Treasurer-Tax Collector receives 5% of the fees for administrative costs related to collecting the funds and reporting and remitting to the Division of the State Architect. The remaining funds are available for the Building and Planning Department.

After additional consultation with the Treasurer-Tax Collector and Planning and Building, the Chief Administrative Office is recommending that beginning in FY 2020-21 one new special revenue fund be established in Planning and Building for these fees to be directly deposited into. The Planning and Building Department will be able to utilize the funds for increased certified access specialist (CASp) training and certification. This training and certification is required to facilitate compliance with construction related accessibility requirements. The Director of Planning and Building will be responsible for annual budgeting and use of these funds as well as annual reporting requirements to the Division of the State Architect. The Community Development Services Central Administration and Finance unit will remit the 10% required to the State quarterly and retain the 5% administrative fee. The FY 2020-21 budget request will be included in the adopted budget request scheduled to go to the Board of Supervisors in September.

ALTERNATIVES

If the budget transfer is not approved, staff will not be able to remit the fees to the State and will be out of compliance with government code 4467.

PRIOR BOARD ACTION

12/19/2017 Legistar Item 17-1329 - Resolution 199-2017 authorizing collection of \$4 fee
08/13/2019 Legistar item 19-1210 - Budget Transfer and direction to establish two new special revenue funds.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

Treasurer-Tax Collector
Planning and Building Department

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

The budget transfer will increase revenues and appropriations by \$52,000 to account for actual revenues received and to allow for payments out to the State, Treasurer-Tax Collector and Planning and Building Department. The budget transfer also reduces contingency within special revenue fund 0670724 and increases the operating transfer out to Planning and Building for CASp related expenses.

CLERK OF THE BOARD FOLLOW UP ACTIONS

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

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

Laura Schwartz - Deputy Chief Administrative Officer

Karen Coleman - Treasurer-Tax Collector

Tiffany Schmid - Director of Planning and Building