



## Legislation Text

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**File #:** 25-1073, **Version:** 1

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Facilities, a division of the Chief Administrative Office, recommending the Board approve and authorize the Chair to sign a budget amendment transferring all budgeted appropriations and estimated revenues for the Cemeteries program to the Facilities Division, reflecting the operational consolidation of Cemeteries to Facilities and maintaining the Fiscal Year 2024-25 General Fund budget of \$324,707. (4/5 vote required)

**FUNDING:** General Fund.

### **DISCUSSION / BACKGROUND**

The Fiscal Year 2024-25 budget reflected the transfer of the Cemeteries program from the Planning and Building Department to the Chief Administrative Office, Facilities Division. In the current Fiscal Year 2024-25 Adopted budget, the Cemeteries program was recorded in the former Cemeteries organization codes, as the required chart of accounts updates were not completed at that time. As a result, the budget for the Cemeteries is currently recorded in an obsolete organization code, while operational expenses are being incurred in the new Facilities Division Cemetery accounts.

The recommended budget amendment will transfer all budgeted General Fund appropriations and estimated revenues for the Cemeteries program from the old organization code to the new Facilities Division code. This update will result in the Facilities Division budget being increased to reflect the additional costs of the Cemeteries program, offset by a decrease in the obsolete organization code. This budget transfer makes no net changes to the General Fund budget, and is only a reclassification of budget between divisions.

### **ALTERNATIVES**

Incurring the Cemeteries program costs without the General Fund budget being transferred would likely result in the Facilities Division exceeding their budget.

### **PRIOR BOARD ACTION**

Legistar file 23-2157 - January 23, 2024 - The Board conceptually approved the transfer of Cemeteries to the Chief Administrative Office.

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

N/A

### **CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

### **FINANCIAL IMPACT**

There are no net changes to the overall County budget or any financial impacts.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

The Clerk of the Board will obtain the Chair's signature on the original budget transfer and will

forward the budget transfer to the Chief Administrative Office for processing.

**STRATEGIC PLAN COMPONENT**

N/A

**CONTACT**

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