RESOLUTION - ACTION REQUESTED 2020-454

MEETING: July 28, 2020

TO: The Board of Supervisors

FROM: Mike Healy, Public Works Director

RE: Approve Budget Action Transferring Funds to and Within the Solid Waste Budget ($134,000)

RECOMMENDATION AND JUSTIFICATION:
Approve Budget Action Transferring Funds to and Within the Public Works Solid Waste Budget to cover a Shortfall in two of its Expenditure Categories ($134,000).

The Solid Waste division of Public Works has two categorical shortfalls - one in the services and supplies category and the other in the debt and debt service category. Savings from benefits will be applied to services and supplies while transferring funds from the Solid Waste Equipment Replacement fund will be used to allocate the debt and debt service category and will allow for the payment of tax on the recently Lease-to-Purchase sales tax obligation.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
Board action allows for the transfer of allocated funds from within a budget, from one category to another, and from one fund to another to avoid year-end categorical shortfall.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
The consequences of negative action would leave the Solid Waste division at risk of a budget deficit in its services and supplies and debt and debt service categories, thus preventing the Auditor from paying invoices.

FINANCIAL IMPACT:
This action transfers funds from within an enterprise fund and an internal service fund and will have no impact on the General Fund.

ATTACHMENTS:
Budget Action FY19-20 SW Transfer (PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Marshall Long, District III Supervisor
SECONDER: Merlin Jones, District II Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey
# BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEPT/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
</tr>
</thead>
<tbody>
<tr>
<td>601</td>
<td>0404-651</td>
<td>0330</td>
<td>OPEB Medical</td>
<td></td>
<td></td>
<td>$50,000</td>
</tr>
<tr>
<td>601</td>
<td>0404-651</td>
<td>0331</td>
<td>Pension Expense</td>
<td></td>
<td></td>
<td>$50,000</td>
</tr>
<tr>
<td>601</td>
<td>0404-651</td>
<td>0430</td>
<td>Rents &amp; Leases - Equipment</td>
<td></td>
<td></td>
<td>$100,000</td>
</tr>
<tr>
<td>701</td>
<td>0326-588</td>
<td>0641</td>
<td>Heavy Equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>701</td>
<td>0326-588</td>
<td>0787</td>
<td>Transfer Out</td>
<td></td>
<td></td>
<td>$34,000</td>
</tr>
<tr>
<td>601</td>
<td>0404-309</td>
<td>1600</td>
<td>Transfer In</td>
<td></td>
<td></td>
<td>($34,000)</td>
</tr>
<tr>
<td>601</td>
<td>0404-651</td>
<td>1155</td>
<td>Capital Lease Principal D6 Dozer</td>
<td></td>
<td></td>
<td>$34,000</td>
</tr>
</tbody>
</table>

**TRANSFER BETWEEN FUNDS**

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEPT/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
</tr>
</thead>
</table>

**TOTALS** $134,000 $134,000

**ACTION REQUESTED:** (Check all that apply)

- [x] Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or appropriating Reserve for Contingencies

- [ ] Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit.

**JUSTIFICATION:**

---

**DEPT HEAD SIGNATURE**

**APPROVED BY RES NO.** 20-454

**CLERK**

**DATE:** 7-28-20

601 Solid Waste

**AUDITOR’S USE ONLY**

**BA#**

Budget Action Form Revised 11/95