RESOLUTION - ACTION REQUESTED 2020-745

MEETING: December 22, 2020

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Approve Budget Action Creating a Budget for ERP Implementation Expenses of $1,630,002

RECOMMENDATION AND JUSTIFICATION:
Approve Budget Action Allocating Revenue and Expenditures Related to the Enterprise Resource Planning ERP Implementation ($1,630,002).

The contract with Graviton was approved by the Board of Supervisors on May 5, 2020. $981,051 were previously set aside for this project in a Technical Services Reserve Fund 446 and were the funds with which the FY21 expenses were expected to be paid.

When balancing the budget in light of a 50% decrease in Transient Occupancy Tax revenue, the Technical Services Reserve funds were liquidated, with the intention to finance the project. This budget action establishes the budgetary mechanism by which the loan financing can be accounted.

The project will occur during two fiscal years, so accounting best practices require that a separate Construction in Progress or CIP fund is established to track the fixed asset expenses. This budget action satisfies that requirement as well.

There will be a follow up board item to approve financing for this project once this is obtained.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
Resolution 20-551: Fiscal Year 2020-21 Final Budget Resolution.


ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
The project is approved and underway, so the ability to not approve a budget action enabling the County to pay for services already approved and rendered is not possible. Alternative funding sources could be considered, although the COVID-19 pandemic’s economic impacts are such that alternative funding sources to which we could turn are scarce.
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FINANCIAL IMPACT:
No direct impacts to the General Fund in FY21 as a result of this budget action.

ATTACHMENTS:
12.15.20 Graviton ERP (1) (PDF)

RESULT: ADOPTED [UNANIMOUS]
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Marshall Long, District III Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey
# BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEP/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
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<tbody>
<tr>
<td>575</td>
<td>1375-308</td>
<td>.11-00</td>
<td>ERP Loan Revenue</td>
<td></td>
<td>(1,630,002)</td>
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<tr>
<td>575</td>
<td>1375-933</td>
<td>.06-44</td>
<td>Implementation Consultant Expenses</td>
<td></td>
<td>1,630,002</td>
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**TOTALS**

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<tr>
<th>TRANSFER BETWEEN FUNDS</th>
<th>DEBIT</th>
<th>CREDIT</th>
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**TOTALS**

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

( X ) Budget appropriation is less than $50,000 and involves shifting funds between categories in the same account and fund. Board of Supervisors reviews all budget actions of this nature on a monthly basis.

( V ) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending revenues and expenses or transferring funds between funds or accounts within the General Fund or transferring appropriation from contingency.

**DEPARTMENT HEAD SIGNATURE**

**DATE** 12/22/2020

**AUDITOR SIGNATURE**

**DATE**

**COUNTY ADMINISTRATIVE OFFICER SIGNATURE**

**DATE**

**APPROVED BY RES NO. 20-745**

**CLERK**

**DATE** 12/23/2020

**DEPARTMENT**

**AUDITOR'S USE ONLY**

**BA #**

Budget Revision Form Revised 08/2020