RESOLUTION - ACTION REQUESTED 2021-354

MEETING: June 15, 2021

TO: The Board of Supervisors

FROM: Luis Mercado, Auditor

RE: Approve Budget Action in Measure M Fund ($8,907)

RECOMMENDATION AND JUSTIFICATION:
Approve a Budget Action Receiving Unanticipated Revenue from Measure M TOT That Will Allow the Auditor’s Office to Pay Measure M Funded Expenditures ($8,907).

Measure M generated TOT tax revenue is anticipated to be higher than what is currently budgeted, making this budget action possible.

The expenditures that will be made as a result of this budget action are related to the Space Needs Assessments & Constructability of New Law Enforcement Facility project that was previously approved by the Board of Supervisors.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
On September 17, 2019 the Board passed Resolution 2019-540 approving an agreement with Vanir Construction Management, Inc. for the New Law Enforcement Facility project. On January 12, 2021 the Board passed Resolution 2021-25 extending the term of this agreement.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
An alternate funding source will need to be identified to pay for fiscal year 2020-2021 expenditures related to the Space Needs Assessments & Constructability of New Law Enforcement Facility project.

FINANCIAL IMPACT:
This budget action will increase the budgeted revenue in the Measure M Fund by $8,907 to allow for Measure M funded expenditures to be made. Measure M generated TOT tax revenue is anticipated to be higher than what is currently budgeted.

ATTACHMENTS:
Measure M Budget Action  (PDF)
RESULT: ADOPTED [UNANIMOUS]
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Tom Sweeney, District II Supervisors
AYES: Smallcombe, Sweeney, Long, Forsythe, 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>456</td>
<td>0156-301</td>
<td>0902</td>
<td>Transient Occupancy Tax</td>
<td></td>
<td>(8,907)</td>
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<tr>
<td>456</td>
<td>0156-418</td>
<td>0418</td>
<td>Professional Services</td>
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<td>8,907</td>
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## TRANSFER BETWEEN FUNDS

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<tr>
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**ACTION REQUESTED:** (Check all that apply)

( ) 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 transferring appropriation from 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;

Increasing Measure M TOT Tax Revenue to pay for Law Enforcement Facility expenditures in FY 2020-2021.

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**DEPT HEAD SIGNATURE**

**DATE** 6/14/2021

**APPROVED BY RES NO.** 21-354

**CLERK**

**DATE** 6/15/21

**DEPARTMENT** Auditor

**AUDITOR'S USE ONLY**

**BA #**