

## **ITEM 10.D.**

### **MOORPARK CITY COUNCIL AGENDA REPORT**

**TO:** Honorable City Council

**FROM:** Ron Ahlers, Finance Director 

**DATE:** November 19, 2013 (City Council Meeting of December 4, 2013)

**SUBJECT:** Consider Resolution Amending the Fiscal Year 2013-14 Budget to Transfer Expenses from Traffic Congestion Relief Fund (2610) to Highway Users Tax (HUT) 2103 Fund (2606)

#### **SUMMARY**

The State Controller's Office of the State of California (SCO) recently conducted an audit of the Gas Tax Fund and the Traffic Congestion Relief Fund (TCRF) of the City. The TCRF has been eliminated by the State and is "winding down" since the State swapped the sales tax on gasoline with an excise tax, highway users tax 2103 (HUT 2103). State law requires the TCRF monies be spent within two fiscal years of receipt. The last fiscal year to spend the TCRF money was 2011-12. At the meeting of September 4, 2013, the City Council authorized that the TCRF be closed and any remaining assets be transferred to the HUT 2103 Fund (2606). Staff is requesting the City Council to transfer the appropriation and expenses from the TCRF into the HUT 2103 for fiscal year (FY) 2013-14.

#### **DISCUSSION**

In order to correct the appropriation and expenditures in the TRCF, the City needs to transfer into HUT 2103 the 2013-14 expenses of the 2013 Pavement Markings project (8092) and the encumbrances relating to the Slurry Seal-Citywide project (8002).

The attached resolution will appropriate \$73,670 for the 2013 Pavement Markings project (8092) and \$65,461 for the Slurry Seal-Citywide project (8002) in the HUT 2103 Fund. It will also reduce the appropriation in the Traffic Congestion Relief Fund.

#### **FISCAL IMPACT**

None. The resolution transfers expenses from one fund to another. No additional expenditures are required.

**STAFF RECOMMENDATION** (Roll Call Vote)

Adopt Resolution No. 2013-\_\_\_\_\_ amending the fiscal year 2013/2014 budget.

Attachment:

Resolution No. 2013 - \_\_\_\_\_

RESOLUTION NO. 2013 - \_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, AMENDING THE FISCAL YEAR 2013/14 BUDGET TO ALLOCATE \$73,670 FROM THE HUT 2103 FUND (2606) TO THE 2013 PAVEMENT MARKINGS PROJECT (8092) AND \$65,461 FROM THE HUT 2103 FUND (2606) TO THE SLURRY SEAL-CITYWIDE PROJECT (8002)

WHEREAS, on June 19, 2013, the City Council adopted the Operating and Capital Improvement Budget for Fiscal Year 2013/14; and

WHEREAS, a staff report has been presented to City Council discussing the transfer of expenses to the HUT 2103 Fund; and

WHEREAS, an appropriation of \$139,131 is requested from the HUT 2103 Fund (2606); and

WHEREAS, Exhibit "A" hereof describes said budget amendment and its resultant impact to the budget line items.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOORPARK DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. A budget amendment allocating \$139,131 from the HUT 2103 Fund (2606) and reducing the appropriation in the Traffic Congestion Relief Fund, as more particularly described in Exhibit "A" attached hereto is hereby approved.

SECTION 2. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 4<sup>th</sup> day of December, 2013.

\_\_\_\_\_  
Janice S. Parvin, Mayor

ATTEST:

\_\_\_\_\_  
Maureen Benson, City Clerk

Attachment: Exhibit A – Budget Amendment

**EXHIBIT A  
BUDGET AMENDMENT FOR THE HUT 2103 FUND AND TRAFFIC CONGESTION  
RELIEF FUND FOR 2013 PAVEMENT MARKINGS PROJECT  
AND SLURRY SEAL-CITYWIDE PROJECT**

FY 2013/14

**FUND ALLOCATION FROM:**

FUND TITLE	FUND ACCOUNT NUMBER	AMOUNT
HUT 2103	2606-5500	\$ 139,131
Traffic Congestion Relief	2610-5500	(\$ 65,461)
Total		\$ 73,670

**DISTRIBUTION OF APPROPRIATION TO EXPENSE ACCOUNTS:**

BUDGET NUMBER	CURRENT BUDGET	REVISION	ADJUSTED BUDGET
2606-8310-8002-9640	\$ 32,966	\$ 65,461	\$ 98,427
2606-8310-8092-9641	\$ 7,500	\$ 73,670	\$ 81,170
2610-8310-8002-9640	\$ 65,461	(\$ 65,461)	\$ 0
Total	\$ 105,927	\$ 73,670	\$ 179,597

Finance approval:

