



# COLLIN COUNTY

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MEMO

Date: November 28, 2017  
To: Commissioners Court  
From: Clarence Daugherty, P.E., Director of Engineering  
Subject: Budget Adjustment to Transfer Funds Deposited in Fund Balance (revenue) for Public Transportation

It was recently discovered that two different project accounts had funds deposited into a revenue account of the Fund Balance for Public Transportation.

In October 2011, the Grand Heritage Municipal Utility District paid the City of Lavon who in turn paid the County \$13,501 and \$25,999 for their 10% portion of ROW acquisition for the SH78 project (070011) with TxDOT. And in June 2017, the City of Lucas paid the County \$300,000 towards the land purchase at the intersection of FM1378 and FM 3286 (070052). These funds were deposited in the fund balance. Per the Budget and Auditor's office a budget adjustment from the fund balance account is necessary to make these funds available for expenditures relating to Public Transportation.

We seek Commissioners Court approval of the following budget adjustment from Fund Balance account (public transportation) into the appropriate 2007 bond project accounts for future use:

From: Fund Balance	
427-0000-251-0000	\$13,501
428-0000-251-0000	\$25,999
440-0000-251-0000	\$300,000
To:	
427-7530-680-8801 / 070000	\$13,501
428-7530-680-8801 / 070000	\$25,999
440-7530-680-9682 / 070052	\$300,000