



MARIPOSA COUNTY

Administration • 209-966-3222



RESOLUTION - ACTION REQUESTED 2016-585

MEETING: November 15, 2016

TO: The Board of Supervisors

FROM: Mary Hodson, CAO

RE: Yosemite West Maintenance District EDU Budget Action

RECOMMENDATION AND JUSTIFICATION:

Approve Budget Action Reducing General Fund Contingency and Increasing Funding in Interfund Transfers and the Yosemite West Maintenance District Utility Capital to Account for Funding Received by the General Fund in Previous Fiscal Years from the Sale of Equivalent Dwelling Units (EDUs) in the Yosemite West Maintenance District (\$145,055).

In previous fiscal years, money received from the sale of EDUs was deposited into the County's General Purpose Revenue budget. A financial analysis of the Yosemite West Wastewater Treatment Facility in September 2015 determined that these monies should be earmarked and identified for "future improvements or maintenance needs of the Yosemite West wastewater facilities."

The County Auditor has completed a subsequent audit of the money that was deposited into the General Purpose Revenue budget from EDU sales and has determined that the amount totals to \$145,055. At the direction of the Board, staff recommends that General Fund Contingency be reduced in order to increase revenue and appropriations in Yosemite West Maintenance District Utility Capital Fund (Fund 535) via an interfund transfer. The funds in the Yosemite West Maintenance District Utility Capital Fund may be used to address the future needs of Yosemite West wastewater facilities.

It should be noted that any money received from EDU sales are now being deposited into the Yosemite West Utility Capital fund, and no funding from this source was deposited into the General Fund in the previous fiscal year.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

On September 15, 2015, the Board of Supervisors received the Financial Analysis covering the Yosemite West Wastewater Treatment Facility.

On November 24, 2015, the Board of Supervisors adopted Resolution #2015-557 forgiving \$41,997 of a General Fund loan to Yosemite West Maintenance District as repayment for funding that was incorrectly paid to the General Fund as stated in the

Financial Analysis.

During the Fiscal Year 2016-17 Budget Hearings, the Board approved a General Fund contribution of \$65,000 to the Yosemite West Maintenance District budget to correct a loan repayment from the Yosemite West Maintenance District to the General Fund, that according to the Financial Analysis should not have occurred.

On October 25, 2016, the Board of Supervisors directed staff to transfer the remaining funds owed to the Yosemite West Maintenance District out of the General Fund and into the Yosemite West Maintenance District Utility Capital Fund.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not approve the budget action. The funds will remain in the General Fund Contingency but would need to be allocated to the Yosemite West Maintenance District Utility Capital Fund as needs arise.

FINANCIAL IMPACT:

General Fund Contingency is reduced by \$145,055. Interfund Transfers is increased and revenue/appropriations are increased in the Yosemite West Maintenance District Utility Capital Fund by \$145,055.

ATTACHMENTS:

Budget Action Form (PDF)

CAO RECOMMENDATION

Requested Action Recommended

COMMENTS

The Current Balance in General Contingency is \$479,378.



Mary Hodson, CAO

11/9/2016

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Merlin Jones, District II Supervisor

AYES: Smallcombe, Jones, Long, Cann, Carrier

BUDGET ACTION FORM

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
001	0104-414	10-90	General Contingency			\$145,055
001	0161-427	07-03	Transfer Out - Yosemite W		\$145,055	
535	1405-309	16-00	Transfers In		(\$145,055)	
535	1405-825	04-16	Miscellaneous Expense		\$145,055	
				TOTAL	\$145,055	\$145,055

TRANSFER BETWEEN FUNDS						
				TOTALS	\$0	\$0

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 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: Money received from the sale of EDUs were previously deposited into the County's General Purpose Revenue budget. This transfers those funds to the Yosemite West Maintenance District where those funds should have been allocated.

DEPT HEAD SIGNATURE Mary Johnson DATE 11-9-16

APPROVED BY RES NO. 16-585 CLERK René LaRoche DATE 11-14-16

GF CONTINGENCY - YW UTILITY CAPITAL

AUDITOR'S USE ONLY
BA #