RESOLUTION - ACTION REQUESTED 2013-306

MEETING: July 23, 2013

TO: The Board of Supervisors

FROM: Rick Benson, County Administrative Officer

RE: Authorize Payment to KMPI and Budget Action

RECOMMENDATION AND JUSTIFICATION:
Authorize Payment to KMPI Airport and Rent-A-Car in the Amount of $3,448.50 as Reimbursement for Possessory Interest Tax on the County Airport; Approve Budget Action for Fiscal Year 2012-13 Reducing General Contingency and Transferring the Funding to the Airport Fund ($3,449)

This action is consistent with Board direction allowing for the reimbursement of possessory interest tax to KMPI Airport and Rent-A-Car. In addition, Revenue and Taxation Code Section 107.6 (b) requires that if possessory interest tax is not addressed in a contract of this nature the private party, in this instance KMPI, has the right to recover from the County the possessory interest tax paid. The amount KMPI has paid to date is $3,448.50.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
At your Board’s meeting on July 9, 2013 you provided direction to facilitate reimbursing KMPI Airport and Rent-A-Car for possessory interest tax payments.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
KMPI will not receive reimbursement for possessory interest tax payments.

FINANCIAL IMPACT:
The General Contingency will be reduced by $3,449. There is a current balance of $156,933 in General Contingency.

ATTACHMENTS:
1BUDACT (XLS)

CAO RECOMMENDATION
Requested Action Recommended
RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Merlin Jones, District II Supervisor
SECONDER: Janet Bibby, District III Supervisor
AYES: Stetson, Jones, Bibby, Cann, Carrier
### BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEPT/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>0161-427</td>
<td>0712</td>
<td>Airport Contribution</td>
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<td>$3,449</td>
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<tr>
<td>610</td>
<td>0303-309</td>
<td>1600</td>
<td>Transfer In</td>
<td></td>
<td>($3,449)</td>
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<tr>
<td>610</td>
<td>0303-591</td>
<td>0416</td>
<td>Miscellaneous Expense</td>
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<td>$3,449</td>
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<tr>
<td>001</td>
<td>0104-414</td>
<td>1090</td>
<td>GENERAL CONTINGENCY</td>
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<td></td>
<td>$3,449</td>
</tr>
</tbody>
</table>

**TOTAL** $3,449 $3,449

### TRANSFER BETWEEN FUNDS

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<th>TRANSFER BETWEEN FUNDS</th>
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**TOTALS** $0 $0

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

- [x] 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:** Reimbursement to KMPI for possessory interest tax.

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**DEPT HEAD SIGNATURE** [Signature]

**DATE** 7-10-13

**APPROVED BY RES NO.** 13-30 [Signature]

**CLERK** [Signature]

**DATE** 7-23-13

**GENERAL CONTINGENCY/AIRPORT**

**AUDITOR’S USE ONLY**

**BA #**

Budget Revision Form Revised 11/95