RESOLUTION - ACTION REQUESTED 2014-179

MEETING: May 6, 2014

TO: The Board of Supervisors

FROM: Rick Benson, County Administrative Officer

RE: Transfer Funding Within Fish & Game Fund

RECOMMENDATION AND JUSTIFICATION:
Approve Budget Action Transferring Funding Within the Fish & Game Fund to Correctly Account for a Fixed Asset ($6,737). The Board of Supervisors approved the purchase of a Heavy Duty Winch/Recovery Equipment for use by the local California Department of Fish & Wildlife. It has been determined that this equipment is considered a fixed asset and needs to be purchased and accounted for in a fixed asset line item. Funding is currently budgeted in a services/supply line item and the attached budget action will transfer the money to the appropriate fixed asset line item.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
On February 11, 2014, the Board adopted Resolution 14-53 approving the purchase of the heavy duty winch/recovery equipment from the Fish & Game fund in the amount of $6,737 for use by the local California Department of Fish & Wildlife.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the budget action. The fixed asset line item will have a negative balance which is against current Board policy.

FINANCIAL IMPACT:
Sufficient funding for the heavy duty winch/recovery equipment is budgeted in the Fish & Game Fund. Currently the appropriations are budgeted in a services/supply line item - Miscellaneous Expense, but the purchase should be made from a fixed asset line item for proper accounting of the equipment.

ATTACHMENTS:
Budget Action Form (XLS)

CAO RECOMMENDATION
Requested Action Recommended
RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Lee Stetson, District I Supervisor
SECONDER: Janet Bibby, District III Supervisor
AYES: Stetson, Jones, Bibby, Cann, Carrier
<table>
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<tr>
<th>FUND</th>
<th>DEPT/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
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<td>1090</td>
<td>GENERAL CONTINGENCY</td>
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**TOTAL**  
$6,737  
$6,737

**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;

( X ) 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:** To correctly account for a fixed asset.

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**DEPT HEAD SIGNATURE:** [Signature]

**DATE:** 4-21-14

**APPROVED BY RES NO.** 14-179  
**CLERK:** [Signature]  
**DATE:** 5-7-14

**FISH & GAME**  
**AUDITOR'S USE ONLY**  
**BA #**

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Budget Revision Form Revised 11/95