RESOLUTION - ACTION REQUESTED 2020-626

MEETING: October 20, 2020

TO: The Board of Supervisors

FROM: Luis Mercado, Auditor

RE: Approve Budget Action to Classify Board Approved Property Acquisition Costs as Capital Improvement

RECOMMENDATION AND JUSTIFICATION:
Approve a FY 19/20 Budget Action to Transfer Board Approved Property Acquisition Costs from the Merced Irrigation District Fund to a Capital Improvement Fund for Accounting Purposes ($114,464).

These costs have already been paid. This board item and accompanying budget action are merely a formality for the purpose of classifying these costs as a capital improvement project spanning multiple fiscal years, since as of June 30, 2020 these land acquisitions were still in progress.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
On December 17, 2019 the Board approved an agreement for land acquisition services with Sierra Foothill Conservancy including the "Hulbert," "Fiske," and "Pfremmer" properties.

On February 4, 2020 the Board approved an agreement with Willdan Engineering for design of the Parking District for parking easements.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
These land acquisition costs will not be classified correctly in the County's general ledger and financial statements.

FINANCIAL IMPACT:
There is no net financial impact as a result of this budget action, since these costs have already been paid in FY 19/20 and this budget action is simply allowing for these costs to be classified in the appropriate fund type.

ATTACHMENTS:
Budget Action - Property Acquisition (PDF)
Resolution - Action Requested 2020-626

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Marshall Long, District III Supervisor
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey
## BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEPT/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>INCREASE</th>
<th>DECREASE</th>
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<td>Transfer Out</td>
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<td>$114,464</td>
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<td>537</td>
<td>1339-309</td>
<td>1600</td>
<td>Transfer In</td>
<td>($114,464)</td>
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$114,464 $114,464

### TRANSFER BETWEEN FUNDS

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<td>1339-309</td>
<td>1600</td>
<td>Transfer In</td>
<td></td>
<td>$114,464</td>
</tr>
</tbody>
</table>

**TOTALS** $114,464 $114,464

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:** Move property acquisition costs into a CIP Fund due to property acquisition spanning multiple fiscal years.

DEPT HEAD SIGNATURE ___________________________ DATE 10/16/2020

APPROVED BY RES NO. ___________________________ CLERK ______________ DATE 10/20/2020

AUDITOR'S USE ONLY

Budget Revision Form Revised 11/95