



Legislation Text

File #: 18-1924, **Version:** 1

Air Quality Management District (AQMD) recommending the Board, acting as the Board of Directors of the El Dorado County AQMD, approve and ratify the attached budget amendment reflecting final Fiscal Year 2017-18 fund balance number and related entries to balance AQMD's Carl Moyer Special Revenue fund, for inclusion in the Fiscal Year 2018-19 Adopted Budget, and made pursuant to the Fiscal Year 2018-19 Adopted Budget Resolution (209-2018). (4/5 vote required)

FUNDING: Carl Moyer Memorial Air Quality Standards Attainment Program (Carl Moyer) funds.

DISCUSSION / BACKGROUND

On October 20, 2018, the Chief Administrative Officer and Auditor-Controller's Office brought Legistar item #18-1669 to the Board, which approved budget amendments for FY2018-19 for all the Air Quality Management District special revenue funds except the fund for Carl Moyer program revenues and expenditures. In early November, the Assistant Chief Administrative Officer asked AQMD to revise its budget for the Carl Moyer fund to reflect the lower-than-budgeted fund balance carryover from FY2017-18 and bring this revision to the Board for approval and adoption. AQMD has made those changes to reflect the actual carryover fund balance amount, as well as updated revenue and expenditure amounts to reflect the current awarded State funding amounts and awarded and anticipated AQMD grants to organizations and businesses in the County.

Overall, the revenues and expenditure appropriations increase by \$90,908 for FY18/19.

For Revenues, Use of Fund Balance decreased by (\$227,253) based on the actual ending FY2017-18 fund balance, but Carl Moyer revenue increased by \$318,161 based on the State's awarded funding amounts for Moyer years 19 & 20. This Moyer funding is available upon requisition from the State.

For the Expenditure Appropriations, Professional Services is increased by \$400,000, which is reflective of the anticipated Carl Moyer equipment grant that will awarded to a County business before the end of FY2018-19. Special Departmental Expenses are reduced by (\$50,000) as the previously budgeted Car Scrappage program will not be in place this fiscal year. Non-County Governmental Contributions is reduced by (\$223,119), as the Board has awarded Carl Moyer grants for school buses for FY2018-19, and the total award amount was significantly under the budgeted amount. Lastly, Appropriations for Contingencies are reduced by (\$35,973), which will reduce the carryover of funds into FY2019-20 from the budgeted amount.

ALTERNATIVES

If item is not approved by the Board, AQMD's FY2018-19 will not reflect the actual beginning Carl Moyer fund balance amount, and anticipated grants will not be funded in the budget.

PRIOR BOARD ACTION

The Board conducted the Budget Hearing on the FY2018-19 Recommended Budget on June 18, 2018 (Legistar #18-0940). The Board approved and ratified a schedule of budget amendments for

inclusion in the Fiscal Year 2018-19 Adopted Budget on October 30, 2018 (Legistar #18-1669), which included AQMD's other Special Revenue funds.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

CAO, Auditor/Controller

CAO RECOMMENDATION / COMMENTS

It is recommended that the Board approve this item.

FINANCIAL IMPACT

No financial impact to the County's General Fund. Corrects the Carl Moyer beginning fund balance and the planned expenditures of Carl Moyer Funds for FY2018-19.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Clerk of the Board shall have Board Chair sign budget transfer and forward to Auditor for processing.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

Dave Johnston, APCO