




**AMADOR COUNTY
ADMINISTRATIVE AGENCY**

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MEMORANDUM

TO: Amador County Board of Supervisors

FROM: Chuck Iley, County Administrative Officer 

RE: Disposition of One-Time Funds Received in FY 14/15 and 15/16

As we have discussed during previous budget discussions, the County has received a significant amount of one-time funds this fiscal year, and we anticipate a significant amount next year. Right now, the funds are being shown as carry-over, resulting in a considerable addition to the reserve fund for the 15/16 budget. That is how I will leave things unless the Board wants me to take a different approach.

During the budget workshop, I brought up most of the uses that I was recommending for some of those funds. Beyond the uses that I am recommending, approximately \$590,000 remains from the funds received in FY 14/15. I am attaching a spreadsheet that details exactly which funds were received and what expenditures we are recommending to be taken from those funds. We also have approximately \$1.108M shown in excess revenue from the Triple Flip reimbursement in 15/16, and that amount is currently being shown as being placed in reserve. We also know that we will be receiving about \$1.1M next year in addition to these funds from the State for mandate repayment, but we do not know exactly which funds those payments are to be appropriated to, so those amounts are not considered here. It also looks like we will receive another \$500k to reimburse us for triple flip losses incurred during 09/10, but I am not including those until they are contained within an approved State budget. I will bring all of this back to the BOS when those funds are received.

The \$5,000 expenditure to the Assessor's Megabyte server is my fault as I erroneously cancelled an encumbrance last year for this purpose. It had been properly budgeted previously. The other expenditures were discussed during the budget workshop.

So, the Board cumulatively has approximately \$1.7M in one-time funds between 14/15 and 15/16 that we will need some direction on eventually. The most pressing need is for direction regarding the \$590k in the current budget so that it does not simply go into the carry-forward. We could add it to the reserve if you would like and decide what to do with it later. I would recommend that, since these funds will not be recurring, they be utilized on one-time projects. Public Works can always use some money for paving, pending the results of the Pavement Management study, Facilities has projects that need to be completed, as well.

The Board could also consider repaying the \$1.81M utilized from the Capital Facilities Fee fund for the Wicklow Way property acquisition or paying down the OPEB liability, which currently stands about \$5 million, although that number is currently being recalculated.

The Board might want to hold a workshop to discuss the options, take input from the public and consider the various benefits to investment in the different areas of the County. In that case, putting the funds into the reserve for the short-term might be appropriate.