



AGENDA ITEM NO. 1 C
 COUNCIL MEETING 11/4/2008

APPROVED BY

DEPARTMENT DIRECTOR

CITY MANAGER

November 4, 2008

FROM: PATRICK N. WIEMILLER, Public Works Director 
 Public Works Department

BY: SCOTT L. MOZIER, PE, City Engineer/Assistant Director 
 Public Works Department, Engineering Services

SUBJECT: A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO ADOPTING THE 35th AMENDMENT TO THE ANNUAL APPROPRIATION RESOLUTION NO. 2008-162 APPROPRIATING \$1,352,400 FOR SUPPLEMENTAL UGM REIMBURSEMENTS FROM AVAILABLE FUNDS TO APPROVED DEVELOPERS

KEY RESULT AREA

Customer Service

RECOMMENDATION

That the City Council adopt the 35th Amendment to the Annual Appropriation Resolution No. 2008-162 for the purpose of supplemental Urban Growth Management reimbursements from available funds to approved developers.

EXECUTIVE SUMMARY

As a part of the implementation of the Governmental Accounting Standards Board's (GASB) Rule 34, the Finance Department reviewed City accounting practices and brought existing accounting practices into conformance with the new GASB Rule 34 requirements. Under these new rules, any funds used to construct public infrastructure must be appropriated. Therefore, UGM program fees, which are used to reimburse developers who construct capital improvements on the City's behalf, are governed by this rule. The recommended Resolution appropriates \$1,352,400, which is the amount of supplemental reimbursements anticipated to be made during fiscal year 2008-2009. Staff recommends that the City Council adopt the 35th Amendment to the Annual Appropriation Resolution No. 2008-162. Funds are available in the UGM program for these appropriations.

KEY OBJECTIVE

Customer Satisfaction is the key objective. Adoption of the resolution will enable staff to maximize the October 2008 supplemental reimbursements to eligible UGM developers. This is in compliance with Section 12-4.504 of the Municipal Code of the City of Fresno.

BACKGROUND

Impact fees are charged to new development in the UGM service areas to fund the construction of the public infrastructure necessary to support growth in those areas. Under past accounting practice, these fees have been deposited in trust accounts and used to either construct improvements or to reimburse developers that have constructed infrastructure under agreements with the City. The City Council had not been required to appropriate money used for reimbursements because they were restricted trust funds. Under the GASB Rule 34, which now serves as our accounting standards, these funds are considered a capital expenditure and, like other capital expenditures in the City budget, must be appropriated prior to expenditure.

Funds are available in the UGM program for these appropriations. Staff recommends adoption of the 35th Amendment to the Annual Appropriation Resolution No. 2008-162, appropriating supplemental funds for UGM reimbursements.

FISCAL IMPACT OF RECOMMENDATIONS

There is no fiscal impact to the General Fund. Reimbursements and this appropriation are based on the amount of available monies in the UGM trust funds.

PNW/SLM/jb
UGM Reimb Approp 110408

Attachment: Resolution

RESOLUTION NO. _____

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO ADOPTING THE 35th AMENDMENT TO THE ANNUAL APPROPRIATION RESOLUTION NO. 2008-162 APPROPRIATING \$1,352,400 FOR SUPPLEMENTAL UGM REIMBURSEMENTS FROM AVAILABLE FUNDS TO APPROVED DEVELOPERS

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FRESNO:

THAT PART III of the Annual Appropriation Resolution No. 2008-162 be and is hereby amended as follows:

	<u>Increase/(Decrease)</u>
TO: PUBLIC WORKS DEPARTMENT	
UGM Major Street Zone A	\$ 65,000
UGM Major Street Zone B	30,000
UGM Major Street Zone D-1/E-2	225,000
UGM Major Street Zone E-1	2,500
UGM Major Street Zone E-4	360,000
UGM Major Street Zone E-5	60,000
UGM Maj Bridge Fee Zone D-1/E-2	10,000
UGM Maj Bridge Fee Zone E-3	8,000
UGM Fire Station #16	125,000
UGM Well Develop Serv Area 142	2,400
UGM Trans Grid Serv Area A	175,000
UGM Trans Grid Serv Area B	5,000
UGM Trans Grid Serv Area C	40,000
UGM Trans Grid Serv Area D	10,000
UGM Water Area 401-S	40,000
UGM Water Area 501-S	50,000
UGM Sewer Oversize Svc Area 19	27,500
UGM Sewer Oversize Svc Area 22	1,000
UGM Sewer Oversize Svc Area 28	15,000
UGM Sewer Oversize Svc Area 35	100,000
UGM Sewer Oversize Svc Area 44	1,000

THAT account titles and numbers requiring adjustment by this Resolution are as follows:

UGM Major Street Zone A

Retained Earnings:

Account: **25300** Unreserved/Undesignated \$ 65,000

Fund: **31516**

Org Unit: **185001**

Total Retained Earnings \$ 65,000

	<u>Increase/(Decrease)</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 65,000</u>
Fund: 31516	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 65,000</u>
<u>UGM Major Street Zone B</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	<u>\$ 30,000</u>
Fund: 31517	
Org Unit: 185001	
Total Retained Earnings	<u>\$ 30,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 30,000</u>
Fund: 31517	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 30,000</u>
<u>UGM Major Street Zone D-1/E-2</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	<u>\$ 55,000</u>
Fund: 31519	
Org Unit: 185001	
Total Retained Earnings	<u>\$ 55,000</u>
Revenues:	
Account: 30101 Transfer from Fund Balance	<u>\$ 170,000</u>
Fund: 31519	
Org Unit: 185001	
Total Revenues	<u>\$ 170,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 225,000</u>
Fund: 31519	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 225,000</u>

	<u>Increase/(Decrease)</u>
<u>UGM Major Street Zone E-1</u>	
Revenues:	
Account: 30101 Transfer from Fund Balance	\$ <u>2,500</u>
Fund: 31520	
Org Unit: 185001	
Total Revenues	\$ <u>2,500</u>
Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>2,500</u>
Fund: 31520	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	\$ <u>2,500</u>
 <u>UGM Major Street Zone E-4</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	\$ <u>310,000</u>
Fund: 31522	
Org Unit: 185001	
Total Retained Earnings	\$ <u>310,000</u>
Revenues:	
Account: 30101 Transfer from Fund Balance	\$ <u>50,000</u>
Fund: 31522	
Org Unit: 185001	
Total Revenues	\$ <u>50,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>360,000</u>
Fund: 31522	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	\$ <u>360,000</u>
 <u>UGM Major Street Zone E-5</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	\$ <u>60,000</u>
Fund: 31523	
Org Unit: 185001	
Total Retained Earnings	\$ <u>60,000</u>

	<u>Increase/(Decrease)</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 60,000</u>
Fund: 31523	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 60,000</u>
<u>UGM Maj Brdge Fee Zone D-1/E-2</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	<u>\$ 10,000</u>
Fund: 31534	
Org Unit: 185001	
Total Retained Earnings	<u>\$ 10,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 10,000</u>
Fund: 31534	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 10,000</u>
<u>UGM Maj Bridge Fee Zone E-3</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	<u>\$ 8,000</u>
Fund: 31536	
Org Unit: 185001	
Total Retained Earnings	<u>\$ 8,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 8,000</u>
Fund: 31536	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 8,000</u>
<u>UGM Fire Station #16</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	<u>\$ 125,000</u>
Fund: 31549	
Org Unit: 185001	
Total Retained Earnings	<u>\$ 125,000</u>

	<u>Increase/(Decrease)</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 125,000</u>
Fund: 31549	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 125,000</u>
 <u>UGM Well Develop Serv Area 142</u>	
Revenues:	
Account: 30101 Transfer from Fund Balance	<u>\$ 2,400</u>
Fund: 40121	
Org Unit: 185001	
Total Revenues	<u>\$ 2,400</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 2,400</u>
Fund: 40121	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 2,400</u>
 <u>UGM Trans Grid Serv Area A</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	<u>\$ 175,000</u>
Fund: 40140	
Org Unit: 185001	
Total Retained Earnings	<u>\$ 175,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 175,000</u>
Fund: 40140	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 175,000</u>
 <u>UGM Trans Grid Serv Area B</u>	
Revenues:	
Account: 30101 Transfer from Fund Balance	<u>\$ 5,000</u>
Fund: 40141	
Org Unit: 185001	
Total Revenues	<u>\$ 5,000</u>

	<u>Increase/(Decrease)</u>
Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>5,000</u>
Fund: 40141	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	\$ <u>5,000</u>
<u>UGM Trans Grid Serv Area C</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	\$ <u>35,000</u>
Fund: 40142	
Org Unit: 185001	
Total Retained Earnings	\$ <u>35,000</u>
Revenues:	
Account: 30101 Transfer from Fund Balance	\$ <u>5,000</u>
Fund: 40142	
Org Unit: 185001	
Total Revenues	\$ <u>5,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>40,000</u>
Fund: 40142	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	\$ <u>40,000</u>
<u>UGM Trans Grid Serv Area D</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	\$ <u>1,500</u>
Fund: 40143	
Org Unit: 185001	
Total Retained Earnings	\$ <u>1,500</u>
Revenues:	
Account: 30101 Transfer from Fund Balance	\$ <u>8,500</u>
Fund: 40143	
Org Unit: 185001	
Total Revenues	\$ <u>8,500</u>

	<u>Increase/(Decrease)</u>
Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>10,000</u>
Fund: 40143	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	\$ <u>10,000</u>
<u>UGM Water Area 401-S</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	\$ <u>40,000</u>
Fund: 40173	
Org Unit: 185001	
Total Retained Earnings	\$ <u>40,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>40,000</u>
Fund: 40173	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	\$ <u>40,000</u>
<u>UGM Water Area 501-S</u>	
Revenues:	
Account: 30101 Transfer from Fund Balance	\$ <u>50,000</u>
Fund: 40174	
Org Unit: 185001	
Total Revenues	\$ <u>50,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>50,000</u>
Fund: 40174	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	\$ <u>50,000</u>
<u>UGM Sewer Oversize Svc Area 19</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	\$ <u>27,500</u>
Fund: 40559	
Org Unit: 185001	
Total Retained Earnings	\$ <u>27,500</u>

Appropriations:	<u>Increase/(Decrease)</u>
Account: 58018 Refunds & Claims	\$ <u>27,500</u>
Fund: 40559	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	

Total Appropriations	\$ <u>27,500</u>
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UGM Sewer Oversize Svc Area 22

Retained Earnings:	
Account: 25300 Unreserved/Undesignated	\$ <u>400</u>
Fund: 40562	
Org Unit: 185001	

Total Retained Earnings	\$ <u>400</u>
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Revenues:	
Account: 30101 Transfer from Fund Balance	\$ <u>600</u>
Fund: 40562	
Org Unit: 185001	

Total Revenues	\$ <u>600</u>
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Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>1,000</u>
Fund: 40562	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	

Total Appropriations	\$ <u>1,000</u>
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UGM Sewer Oversize Svc Area 28

Retained Earnings:	
Account: 25300 Unreserved/Undesignated	\$ <u>15,000</u>
Fund: 40568	
Org Unit: 185001	

Total Retained Earnings	\$ <u>15,000</u>
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Appropriations:	
Account: 58018 Refunds & Claims	\$ <u>15,000</u>
Fund: 40568	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	

Total Appropriations	\$ <u>15,000</u>
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	<u>Increase/(Decrease)</u>
<u>UGM Sewer Oversize Svc Area 35</u>	
Retained Earnings:	
Account: 25300 Unreserved/Undesignated	<u>\$ 100,000</u>
Fund: 40575	
Org Unit: 185001	
Total Retained Earnings	<u>\$ 100,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 100,000</u>
Fund: 40575	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 100,000</u>
 <u>UGM Sewer Oversize Svc Area 44</u>	
Revenues:	
Account: 30101 Transfer from Fund Balance	<u>\$ 1,000</u>
Fund: 40584	
Org Unit: 185001	
Total Revenues	<u>\$ 1,000</u>
Appropriations:	
Account: 58018 Refunds & Claims	<u>\$ 1,000</u>
Fund: 40584	
Org Unit: 185001	
Project ID: PW00261	
KRA: 0401001000	
Total Appropriations	<u>\$ 1,000</u>

THAT the purpose is to appropriate \$1,352,400 for supplemental UGM reimbursements from available funds to approved developers.

CLERK'S CERTIFICATION

STATE OF CALIFORNIA }
COUNTY OF FRESNO } ss.
CITY OF FRESNO }

I, REBECCA E. KLISCH, City Clerk of the City of Fresno, certify that the foregoing Resolution was adopted by the Council of the City of Fresno, California, at a regular meeting thereof, held on the _____ Day of _____, 2008

AYES:

NOES:

ABSENT:

ABSTAIN:

Mayor Approval: _____, 2008
Mayor Approval/No Return: _____, 2008
Mayor Veto: _____, 2008
Council Override Veto: _____, 2008

REBECCA E. KLISCH
City Clerk