

DEPARTMENT: Auditor/Administration BY: Ken Hawkins/Mary Hodson PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION:

(Policy Item: Yes ___ No X)

Approve resolution adopting the Fiscal Year 2000-2001 Final Budget as reviewed and amended during Final Budget Hearings and authorizing certain actions to implement the budget.

The adoption resolution delegates authority to the Auditor and department heads to take certain actions to administer the adopted budget. A change to that authority for this year is that the County Administrative Officer or the Auditor in the absence of the County Administrative Officer must approve any budget transfer that exceeds \$500 in any one line item. All other delegated authorities are the same as in previous years. In addition, the adoption resolution authorizes the transfer of up to 10 percent of the year's Social Services Realignment proceeds to the Health Realignment account. This will be the fourth year that the Board of Supervisors has authorized this transfer.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Final Budget Hearings were held September 18, 19, and 22, 2000, where the Board reviewed the Recommended Budget and approved several modifications. The Final Budget consists of the Recommended Budget and all the changes approved by the Board during the hearings.

California Government Code Section 29089 provides that the adoption of the final budget may be accomplished by referencing the Final Budget document rather than specifically including numerical information in the resolution itself. It is recommended that the Board adopt the FY 2000-2001 budget by reference. A budget adopted by reference rather than by specific designation has the same effect and is governed by the same legal requirements.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The County is required to have an adopted Final Budget for each fiscal year.

<p>COSTS: (X) Not Applicable</p> <p>A. Budgeted Current FY \$</p> <p>B. Total Anticipated Costs \$</p> <p>C. Required Additional Funding \$</p> <p>D. Internal Transfers \$</p> <p>SOURCE: () 4/5ths Vote Required \$</p> <p>A. Unanticipated Revenues \$</p> <p>B. Reserve for Contingencies \$</p> <p>C. Source Description: _____</p> <p>Balance in Reserve for Contingencies ,if approved: _____</p>	<p>SPECIAL INSTRUCTIONS:</p> <p>List the attachments and number the pages consecutively: Resolution</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>CLERKS USE ONLY:</p> <p>Res. No. <u>00-348</u> Ord. No. _____</p> <p>Vote - Ayes: <u>5</u> Noes: _____</p> <p>Absent: _____ Abstained: _____</p> <p>() Approved () Denied</p> <p>() Minute Order Attached () No Action Necessary</p> <p>The foregoing instrument is a correct copy of the original on file in this office</p> <p>Date: _____</p> <p>ATTEST: _____</p> <p>MARGIE WILLIAMS, Clerk of the Board County of Mariposa, State of California</p> <p>BY: _____</p> <p>Deputy</p>	<p>ADMINISTRATIVE OFFICER'S RECOMMENDATION:</p> <p>This item on agenda as:</p> <p><input checked="" type="checkbox"/> Recommended</p> <p><input type="checkbox"/> Not Recommended</p> <p><input type="checkbox"/> For Policy Determination</p> <p><input type="checkbox"/> Submitted with Comment</p> <p><input type="checkbox"/> Returned for Further Action</p> <p>Comment: _____</p> <p>_____</p> <p>CAO's Initials: <u>MAH</u></p>

MARIPOSA COUNTY RESOLUTION NO. 00- 348

**ADOPTING THE 2000-2001 FISCAL YEAR BUDGET
AND AUTHORIZING CERTAIN ACTIONS
IN ORDER TO IMPLEMENT THE FY 2000-2001 BUDGET**

WHEREAS, the Recommended Budget of the County of Mariposa, State of California, for the Fiscal Year 2000-2001 was prepared, made available for distribution and distributed according to law; and

WHEREAS, notice that the Recommended Budget was prepared and made available for distribution and specifying the time and place of hearing for the purpose of fixing the Final Budget and was published for the time and in the manner required by law; and

WHEREAS, a hearing upon the Final Budget was held, at the which hearing items of the budget were considered and discussed, and the hearing, having been continued from day to day, and there being no requests or applications on file with the Board of Supervisors for further hearing, and the Board having declared the hearing concluded, and this being the time for adoption of the Final Budget of Mariposa County for the Fiscal Year 2000-2001.

NOW, THEREFORE, BE IT RESOLVED, that the Recommended Budget for the County of Mariposa and the amendments approved during the Final Budget Hearing be and are hereby adopted as the Final Budget for Fiscal Year 2000-2001 for all funds governed by the Board of Supervisors;

BE IT FURTHER RESOLVED, that the Board of Supervisors herein delegates certain authorities and provides direction concerning the administration of the budget for the Fiscal Year 2000-2001.

1. The Auditor is authorized to allow for cash flow financing of capital projects from the General Fund and related reserve funds, as required;
2. The Auditor may transfer budgeted benefits among the various budget units as necessary to ensure that all benefit costs are covered;
3. The Auditor may transfer appropriations for Accrued Benefits and Unemployment Insurance as required up to the total authorized amount for these purposes;
4. The Auditor is authorized to pay year-end expenses from the budget of the year in which the expenses were incurred, in accordance with the policy adopted by the Board of Supervisors in the 1997-98 fiscal year;
5. Departments shall be responsible for budgets by object of expense (category), except that appropriations for travel shall not be exceeded without prior approval of the Board of Supervisors and the Auditor shall issue no warrant for an expense exceeding the appropriated amount in a line item;
6. The County Administrative Officer or the Auditor in the absence of the County Administrative Officer shall prepare for the Board of Supervisors approval, a Board Agenda Item with all budget transfers that increase or decrease any one line item in excess of \$1,000.

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And Authorizing Certain Actions

7. The Auditor shall prepare a quarterly report listing all budget transfers that will be placed on the Board Agenda as in informational item.
8. Department Heads are authorized to execute any contract originally approved by the Board of Supervisors, for which funds are budgeted, and after review by the County Administrative Officer and County Counsel provided there are no substantive changes in terms or conditions;

BE IT FURTHER RESOLVED, that the Board of Supervisors authorizes transfer of up to ten percent (10%) of the proceeds deposited in this year from the Social Services Realignment Account to the Health Realignment Account to fund eligible activities within the Health Department; and

BE IT FURTHER RESOLVED, that the Auditor is authorized to adjust each fund as necessary to balance the funds and the budget, and, if necessary, to balance any fund by reducing said fund's general reserve; and

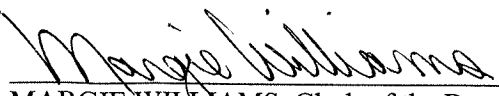
BE IT FURTHER RESOLVED, that the Auditor shall compile and publish the Final Budget which by this reference is made a part hereof, and said document meets the minimum requirements set forth in Section 29089 of the California Government Code.

PASSED AND ADOPTED by the Board of Supervisors of the County of Mariposa, California this 10th day of October 2000 by the following vote:


AYES:	Reilly, Balmain, Stewart, Parker, Pickard
NOES:	None
ABSENT	None
ABSTAINED:	None


GARRY R. PARKER, Chairman

ATTEST:


MARGIE WILLIAMS, Clerk of the Board

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:


JEFFREY G. GREEN, County Counsel

Mariposa County Board of Supervisors

District 1.....PATTI A. REILLY
District 2.....DOUG BALMAIN
District 3.....ROBERT C. STEWART
District 4.....GARRY R. PARKER
District 5.....BOB PICKARD



VACANT
County Administrative Officer

MARGIE WILLIAMS
Clerk of the Board

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October 5, 2000

To: Board of Supervisors

From: Ken Hawkins, Auditor *AK*
Mary Hodson, Staff Analyst *MH*

Subject: Resolution Adopting the Fiscal Year 2000-01 Final Budget

In the recommended action section of Board Item #10, reference is made to a change regarding the County Administrative Officer approving any budget transfer more than \$500 in a line item. To allow the Board greater awareness in how the budget is being managed, you may wish to consider and discuss the following options.

1. Any budget transfer that is \$1,000 or greater in any one line item would require the Board of Supervisors' approval. The County Administrative Officer would put the budget transfer request(s) on the consent agenda for the Board's approval. By being on the consent agenda there is no presentation needed, and should not add any additional time to the Board meeting.
2. The County Administrative Officer would prepare a monthly or quarterly report on all budget transfers that are \$1,000 or greater in any one line item. This could be done formally through the agenda process or informally through inner office distribution.

Please contact either of us if you have any questions regarding these options.

mbh

cc: Jeff Green, County Counsel
Margie Williams, Clerk of the Board

