



MARIPOSA COUNTY

Administration • 966-3222



RESOLUTION - ACTION REQUESTED 2018-516

MEETING: October 23, 2018

TO: The Board of Supervisors

MINUTE ORDER ATTACHED

FROM: Dallin Kimble, County Administrative Officer

RE: Approve a Resolution Adopting Balancing Adjustments for Fiscal Year 2018-2019 Adopted Budget

RECOMMENDATION AND JUSTIFICATION:

Approve a Resolution Adopting Balancing Adjustments to the Fiscal Year 2018-2019 Adopted Budget. The Board of Supervisors approved the Fiscal Year 2018-2019 Budget using estimated fund balances. The Auditor has now calculated the actual year-end fund balances and adjustments are necessary prior to entering the budget into the County's financial system and printing the Final Budget.

In addition, adjustments have been made in response to the anticipated and/or realized financial impacts of the Ferguson Fire in July and August of this fiscal year.

A summary sheet has been provided to highlight the big adjustments staff have identified which has led to a significantly reduced adjustment to general fund reserves, designation and contingency of \$929,069- in spite of a \$2,451,187 revenue loss.

Staff recommends the adjustments outlined in the attached documents with any revisions directed by the Board.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board adopted Resolution 17-567 on August 22, 2017, adopting the Fiscal Year 2017-18 Budget.

The Board adopted Resolution 17-744 on November 7, 2017, approving the balancing adjustments for Fiscal Year 2017-18.

The Board adopted Resolution 18-295 on June 26, 2018, adopting the Fiscal Year 2018-19 Budget.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The Auditor will need to adjust the Contingency or the Reserve in each fund in order the balance

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the budget by the authority in Resolution 18-295.

FINANCIAL IMPACT:

These adjustments reduce the budgeted General Fund balance by \$1,199,996, decrease General Fund tax revenues by \$1,101,248, reduce General Fund contingency by \$200,000, reserves by \$364,534, and designation by \$364,535. All other funds are balanced according to their respective end-of-year fund levels.

ATTACHMENTS:

Summary Page Balancing Adjustments 18-19 (PDF)

Non General Fund Balancing Adjustments 18-19 (PDF)

General Fund Balancing Adjustments 18-19 (PDF)

RESULT: ADOPTED AS AMENDED [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Merlin Jones, District II Supervisor

AYES: Smallcombe, Jones, Long, Cann, Menetrey



COUNTY of MARIPOSA

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MERLIN JONES
MARSHALL LONG
KEVIN CANN

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DISTRICT V
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MARIPOSA COUNTY BOARD OF SUPERVISORS MINUTE ORDER

TO: MIKE HEALY/Planning Department Director
FROM: RENÉ LaROCHE, Clerk of the Board
SUBJECT: Approve a Resolution Adopting Balancing Adjustments to the Fiscal Year 2018-2019 Adopted Budget
RESOLUTION: **18-516**

The following action was taken by the Mariposa County Board of Supervisors on **October 23, 2018:**

2. Administration RES-2018-516

Approve a Resolution Adopting Balancing Adjustments to the Fiscal Year 2018-2019 Adopted Budget 4/5ths Vote Required

Dallin Kimble/County Administrative Officer introduced Leigh Westerlund/Assistant County Administrative Officer who gave the staff report. Luis Mercado/Auditor provided the Board with last minute corrections noting that none have an effect on the General Fund. Board discussion ensued. No public comment.

RESULT: ADOPTED AS AMENDED [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Merlin Jones, District II Supervisor

AYES: Smallcombe, Jones, Long, Cann, Menetrey