



MARIPOSA COUNTY

Auditor · (209) 966-7606



RESOLUTION - ACTION REQUESTED 2019-357

MEETING: June 25, 2019

TO: The Board of Supervisors

FROM: Luis Mercado,

RE: Approve Budget Action for End of Fiscal Year 2018-19 Payroll Balancing Adjustments

RECOMMENDATION AND JUSTIFICATION:

Approve Budget Action Transferring Funds Within the Auditors Budget for End of Fiscal Year 2018-19 Payroll Balancing Adjustments (\$33,918).

The attached budget action needs to be incorporated into the FY 18-19 Budget in order for the Auditor's office to process June 2019 payroll correctly. For a variety of reasons including temporary need for extra help/overtime, negotiated pay increases, changes in payroll benefits, the budget units included in the attached budget action require an increase in their payroll category to cover the estimated expense of June 2019 payroll. General Fund Contingency will be used to cover the payroll category shortfalls in these budget units.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Departments are required to submit budget actions to the Board to ensure that expenses do not exceed the budgeted amount at the category level. On occasion, the Auditor's office has initiated budget actions on behalf of Departments.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the Board does not approve there will not be enough budget to process June 2019 payroll for the affected budget units.

FINANCIAL IMPACT:

\$33,918 of General Fund Contingency will be used to cover payroll category shortfalls in the affected budget units. The net impact to the General Fund is a decrease of \$14,645.

ATTACHMENTS:

Budget Action - FY 18-19 End of Year Payroll Adjustments (PDF)

Resolution - Action Requested 2019-357

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**

MOVER: Merlin Jones, District II Supervisor

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Smallcombe, Jones, Long, Cann, Menetrey

BUDGET ACTION FORM

FUND	DEP/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
001	0104-414	10-90	General Contingency			33,918
001	0121-453	02-01	Extra Help		6,794	
001	0121-453	03-10	Social Security		40	
001	0121-453	03-11	Medicare		244	
001	0143-491	03-10	Social Security		24	
001	0143-491	03-11	Medicare		6	
001	0202-464	03-11	Medicare		24	
001	0219-523	01-55	Deputies		1,843	
001	0219-523	02-30	Overtime		380	
001	0219-523	02-35	Longevity Pay		367	
001	0219-523	02-40	Standby		120	
001	0219-523	02-50	Shift Differential		100	
001	0219-523	02-56	Post Certificate Pay		277	
001	0219-523	02-57	Field Training		617	
001	0219-523	03-10	Social Security		159	
001	0219-523	03-11	Medicare		37	
001	0219-523	03-14	Retirement - Employer		548	
001	0219-523	03-18	SDI		37	
TOTALS					11,617	33,918

TRANSFER BETWEEN FUNDS				DEBIT	CREDIT
TOTALS				0	0

ACTION REQUESTED: (Check all that apply)

Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or transferring appropriation from Contingencies

Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

Fiscal Year 2018-19 End of Year Payroll Adjustments

DEPT HEAD SIGNATURE *[Signature]* DATE 06/17/2019
 APPROVED BY RES NO. 19-357 CLERK *Rene LaRoch* DATE 6-25-19

DEPARTMENT Auditor AUDITOR'S USE ONLY
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BUDGET ACTION FORM

FUND	DEP/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
001	0287-564	02-31	OT - Response		1,487	
001	0287-564	02-35	OT - Admin		17	
001	0287-564	03-10	Social Security		90	
001	0287-564	03-11	Medicare		21	
001	0287-564	03-18	SDI		16	
001	0606-731	02-01	Extra Help		472	
001	0606-731	03-02	Group Health for Retirees		18	
001	0606-731	03-03	Unemployment		4,416	
001	0606-731	03-10	Social Security		189	
001	0606-731	03-11	Medicare		179	
001	0606-731	03-18	SDI		9	
001	0606-731	03-19	Cash - Cafeteria Plan		742	
001	0161-427	07-87	Transfer Out		14,645	
033	0251-309	16-00	Transfer In		(351)	
033	0251-577	03-10	Social Security		20	
033	0251-577	03-11	Medicare		5	
033	0251-577	03-18	SDI		4	
033	0251-577	03-19	Cash - Cafeteria Plan		322	
TOTALS					33,918	33,918

TRANSFER BETWEEN FUNDS					DEBIT	CREDIT
TOTALS					0	0

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Fiscal Year 2018-19 End of Year Payroll Adjustments

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BUDGET ACTION FORM

FUND	DEP/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
416	0247-309	16-00	Transfer In		(1,626)	
416	0247-611	03-13	Medical/Dental/Vision		1,626	
452	0281-309	15-02	Transfer In		(12,668)	
452	0281-565	01-50	Emergency Planner		1,156	
452	0281-565	02-30	Overtime		8,004	
452	0281-565	02-34	FLSA Adjustment		1,802	
452	0281-565	02-35	Longevity Pay		270	
452	0281-565	02-56	Post Certificate Pay		499	
452	0281-565	03-10	Social Security		491	
452	0281-565	03-11	Medicare		184	
452	0281-565	03-14	Retirement - Employer		262	
TOTALS					33,918	33,918

TRANSFER BETWEEN FUNDS				DEBIT	CREDIT
001	0161-427	07-87	Transfer Out	14,645	
033	0251-309	16-00	Transfer In		351
416	0247-309	16-00	Transfer In		1,626
452	0281-309	15-02	Transfer In		12,668
TOTALS				14,645	14,645

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