DEPARTMENT: Administration

BY: Mike Coffield
PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION:

Approve a Resolution adopting the Fiscal Year 2006-2007 Final Budget as reviewed and amended, and authorizing certain actions to implement the budget. The resolution delegates authority to the Auditor, County Administrative Officer, and department heads to take certain actions to administer the adopted budget.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Final Budget Hearings were held September 18 – September 22, 2006, where the Board reviewed the Proposed Budget. The Final Budget consists of the Proposed Budget, the Final Budget Adjustments, and all the changes approved by the Board during the hearings.

California Government Section 29089 provides that the adoption of the final budget may be accomplished by referencing the Final Budget document rather than specifically including the numerical information in the resolution itself. It is recommended that the Board adopt the Fiscal Year 2006-2007 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.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The County is required to have an adopted Final Budget for each Fiscal Year.

Financial Impact? ( ) Yes ( X ) No
Budgeted In Current FY? ( ) Yes ( ) No ( ) Partially Funded
Amount in Budget: $ ${	ext{--- Fill in amount ---}}$
Additional Funding Needed: $ ${	ext{--- Fill in amount ---}}$
Source:
Internal Transfer
Unanticipated Revenue
Transfer Between Funds
Contingency
( ) General ( ) Other

Annual Recurring Cost: $ ${	ext{--- Fill in amount ---}}$
List Attachments, number pages consecutively
Resolution

CLERK’S USE ONLY: COUNTY ADMINISTRATIVE OFFICER:
Res. No.: 456 Ord. No.
Vote - Ayes: 5 Noes: __
Absent: __
Approved
Minute Order Attached ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.
Date: __________
Attest: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California
By: __________________________
Deputy CAO: __________________

Requested Action Recommended
No Opinion
Comments:

Revised Dec. 2002
MARIPOSA COUNTY RESOLUTION NO. 06-458

ADOPTING THE 2006-2007 FISCAL YEAR BUDGET
AND AUTHORIZING CERTAIN ACTIONS IN ORDER TO
IMPLEMENT THE FISCAL YEAR 2006-2007 BUDGET

WHEREAS, the Recommended Budget for the County of Mariposa, State of California, for the Fiscal Year 2006-2007 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 Proposed Budget and was published for the time and in the manner required by law; and

WHEREAS, a hearing upon the Proposed Budget was held, at which hearing the items of the budget were considered and discussed, and the hearing having been continued from day to day, and therefore 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 the adoption of the Final Budget of Mariposa County for Fiscal Year 2006-2007.

NOW, THEREFORE BE IT RESOLVED that the Board of Supervisors herein delegates certain authorities and provides direction concerning the administration of the budget for Fiscal Year 2006-2007.

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 Fiscal Year of 1997-1998.

5. Departments shall be responsible for budgets by object expense (category), except that appropriations for travel shall not exceed the budgeted amount without prior approval by the Board of Supervisors and the Auditor shall not issue a warrant for an expense exceeding the appropriated amount in a line item.

6. Departments shall prepare for the Board of Supervisors approval, a Board Agenda Item and Budget Action form for any transfers that increase or decrease any one line item in excess of $1,000.
7. Administration shall adjust existing positions and allocations of existing positions to be consistent with the adopted Final Budget for Fiscal Year 2006-2007 without further action by the Board of Supervisors.

**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 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, State of California on this 26th of September 2006, by the following vote:

**AYES:** STETSON, TURPIN, BIBBY, FRITZ, PICKARD

**NOES:** NONE

**ABSENT:** NONE

**ABSTAINED:** NONE

[Signature]
LEE STETSON, Chairman

**ATTEST:**

MARGIE WILLIAMS, Clerk of the Board

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY:**

[Signature]
THOMAS P. GUARINO, County Counsel
TO: MARY HODSON, Deputy County Administrative Officer
    CHRIS EBIE, Auditor

FROM: MARGIE WILLIAMS, Clerk of the Board

SUBJECT: Final Budget Hearing for Fiscal Year 2006/2007

RESOLUTION 06-458

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on September 26, 2006

ACTION AND VOTE:

Consent Agenda item 9 – Resolution adopting the FY 2006-07 Final Budget. Supervisor Bibby clarified for the public the Board’s discussion on September 22nd during the Final Budget Hearing during which time verbal requests for funding were presented; and it was later determined that the requests need to be in writing. Thus, this matter is being held until after the Public Hearing on the Final Budget at 1:30 p.m.

Consent Agenda item 9 – resolution adopting the FY 2006-07 Final Budget. (M)Pickard, (S)Fritz, item 9 was approved. Supervisor Bibby stated she supports many items in the budget request for the betterment of the entire County; however, she does not support last minute requests. Supervisor Turpin asked for clarification of the process for obtaining the Title III funds for the fire safety trailer supplies. Mary Hodson, Deputy County Administrative Officer, responded relative to the process. Board members further thanked the departments and staff; and especially noted their appreciation for Mike Coffield agreeing to come back and work with the Board and the County these past few months. Supervisor Pickard noted that there were no secrets in the budget hearing process; that requests have been brought up as a part of the Board’s discussion with each department or at the end of the hearing process in the past. He stated he agrees with the information that was received relative to complying with the Budget Act. Chairman Stetson noted that there is disagreement of the Board on occasion; however, they strive to do the best job possible. Ayes: Unanimous.

CA-9

Approve a Resolution Adopting the Fiscal Year 2006-2007 Final Budget as Reviewed and Amended and Authorizing Certain Actions to Implement the Budget (Interim Budget/Personnel/Risk Manager); Res. 06-458

Cc: File