DEPARTMENT: Auditor

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes XX No)

Approve Contingency/Appropriation/Increase Estimated Revenue for Departments who overspent budgets.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Historically, if a department overspent, the issued check would be cancelled and the expenditure was paid in the next fiscal year.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Pay expenditures out of 1995-96 fiscal year.
MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: KEN HAWKINS, AUDITOR

FROM: MARGIE WILLIAMS, CLERK OF THE BOARD

SUBJECT: YEAR-END BUDGET ADJUSTMENTS - TRANSPORTATION PLANNING, SENIOR NUTRITION, AND MARIPOSA PINES

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on August 2, 1994

ACTION AND VOTE:

Ken Hawkins, Auditor;
Resolution Increasing Appropriations in Transportation Planning, Senior Nutrition, and Mariposa Pines Effective June 30, 1994 (Year-End Budget Adjustments) (4/5ths Vote Required)
BOARD ACTION: Following discussion, (M)Parker, (S)Balmain, Res. 94-317 adopted/Ayes: Unanimous. (Further discussion was held later this date on this matter.)

12:52 p.m. Ken Hawkins/Auditor, provided clarification of the budget action to make year-end adjustments earlier this date, advising that some of the budget categories were over-expended and additional revenue was received; and requested direction for handling these matters in the future. Matter was referred to County Administrative Officer to meet with the Auditor and come back in two weeks with recommendation on a policy to deal with over-expenditure of budgets.

cc: Mike Coffield, County Administrative Officer
    Mike Edwards, Public Works Director
    Jim Eutsler, Community Services Director
    File
### COUNTY OF MARIPOSA

**BUDGET ACTION FORM**

**DEPT/DIV:** Various  
**CONTACT:** Ken Hawkins  
**DATE:** August 2, 1994  
**PHONE:** 966-5719  

**ACTION REQUESTED:** (Check All That Apply)

- [X] 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 appropriating Reserve for Contingencies;
- [X] Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;
- Transfer by Administrator: Moving existing appropriations within a single budget category between line items (i.e. services and supplies, etc.);
- Transfer by Auditor: Moving salaries between line items to accommodate variances internal to salaries; or transfers within the County budget under $50.00 to accommodate minor variations from the budget;

<table>
<thead>
<tr>
<th>FUND/DEPT/ACCT NO.</th>
<th>LINE ITEM DESCRIPTION</th>
<th>AMOUNT (FROM)/TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>033-0251-577-0677</td>
<td>Computer Mapping</td>
<td>673.00</td>
</tr>
<tr>
<td>033-0251-577-0678</td>
<td>Traffic Computers</td>
<td>125.00</td>
</tr>
<tr>
<td>033-0251-577-0679</td>
<td>Traffic Modeling Software</td>
<td>7.00</td>
</tr>
<tr>
<td>033-0251-577-0437</td>
<td>Transportation Planning Services</td>
<td>(805.00)</td>
</tr>
<tr>
<td>050-0518-715-0433</td>
<td>Senior Nutrition-Food</td>
<td>2,788.00</td>
</tr>
<tr>
<td>050-0518-715-6241</td>
<td>Area 12 Grant</td>
<td>(2,788.00)</td>
</tr>
<tr>
<td>067-0901-859-0418</td>
<td>Mariposa Pines Professional Services</td>
<td>3,845.00</td>
</tr>
<tr>
<td>067-0901-301-0100</td>
<td>Secured Taxes</td>
<td>(1,048.00)</td>
</tr>
<tr>
<td>067-0901-301-0300</td>
<td>Delinquent Unsecured</td>
<td>(1,833.00)</td>
</tr>
<tr>
<td>067-0901-308-1100</td>
<td>Miscellaneous</td>
<td>(964.00)</td>
</tr>
</tbody>
</table>

**** EFFECTIVE JUNE 30, 1994 *****

Justification: Fund 50 (Senior Nutrition) and Fund 67 (Mariposa Pines) received unbudgeted revenue to cover these expenditures. Transportation overspent their Fixed Asset account but had a large excess in their Services account.

Department Head Signature: [Signature]  
Date: 7/3/94  
Approved By: Res. No. 94-319  
Clerk: [Signature]  
Date: 8-2-94  
Administrator: [Signature]  
Date:  
Auditor: [Signature]  
Date:  

AUDITOR'S USE ONLY:  
Description:  
Transfer No.:  
B.R. No.:  

Budget Action Form Revised 5/92