RESOLUTION - ACTION REQUESTED 2018-523

MEETING: November 13, 2018

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Approve Fiscal Year 18-19 Budget Adjustment to Include Previously Omitted Funds 427 and 524

RECOMMENDATION AND JUSTIFICATION:

Approve Fiscal Year 18-19 Budget Adjustment to Include Previously Omitted Funds 427 Prop 56 Tobacco Tax Funding ($168,270) and 524 February 2017 Storm Damage Repair Funding ($174,124).

Fund 427 was established to track Proposition 56 health funding. Fund 524 was established to track February 2017 storm state and federal funding to offset expenditures associated with damages caused by that flood event.

Anticipated funding and associated expenditures were not included in the approved FY19 budget for these two funds, so this budget action corrects an error which allows the County to receive and process funds which have already been obtained but cannot be acknowledged and spent until this budget action is approved amending the FY19 budget.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

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

The Board adopted Resolution 18-516 on October 23, 2018 adopting balancing adjustments for FY19 budget.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Failure to approve this budget action would make it impossible for Mariposa County to recognize state and federal funding associated with these two fund accounts and to process expenditures associated with the same.
Resolution - Action Requested 2018-523

ATTACHMENTS:
SKM_C65818110516410 (PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Marshall Long, District III Supervisor
SECONDER: Merlin Jones, District II Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey
# BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEP/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
</tr>
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<tbody>
<tr>
<td>427</td>
<td>0432</td>
<td>305.55-22</td>
<td>Prop 56 State Revenue</td>
<td></td>
<td>(168,270)</td>
<td></td>
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<tr>
<td>427</td>
<td>0432</td>
<td>681.07-87</td>
<td>Transfer Out to 001-0401</td>
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<td>168,270</td>
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<tr>
<td>524</td>
<td>1325</td>
<td>399.99-99</td>
<td>Beginning Fund Balance</td>
<td></td>
<td></td>
<td>(174,124)</td>
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<tr>
<td>524</td>
<td>1325</td>
<td>798.06-01</td>
<td>Ahwahnee Road</td>
<td></td>
<td>40,000</td>
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<tr>
<td>524</td>
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<td>798.06-02</td>
<td>Ben Hur Road</td>
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<td>41,431</td>
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<td>798.06-05</td>
<td>Mormon Bar Crossing</td>
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<td>23,173</td>
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<td>798.06-06</td>
<td>Old Highway</td>
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<td>798.06-08</td>
<td>Usona Road</td>
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**TOTALS** | 0 | 0 |

## TRANSFER BETWEEN FUNDS

<table>
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<tr>
<th>DEBIT</th>
<th>CREDIT</th>
</tr>
</thead>
</table>

**TOTALS** | 0 | 0 |

**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 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;

**DEPT HEAD SIGNATURE** [Signature]  
**DATE** 11/5/2018

**APPROVED BY RES NO.** 18-583  
**CLERK** [Signature]  
**DATE** 11-14-18

**DEPARTMENT**

*Budget Revision Form Revised 07/2000*