

DEPARTMENT: Administration

BY: Rick Benson  
PHONE: 966-3222

**RECOMMENDED ACTION AND JUSTIFICATION:**

Approve a Resolution adopting the Fiscal Year 2010-2011 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.

Final Budget Hearings were held September 14 – September 17, 2010, where the Board reviewed the Recommended Budget. The Final Budget consists of the Recommended 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 2010-2011 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.

**BACKGROUND AND HISTORY OF BOARD ACTIONS:**

On September 22, 2009, the Board adopted Resolution 09-463 adopting the Fiscal Year 2009-10 Final Budget.

**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	Current FY Cost: \$	Annual Recurring Cost: \$
Budgeted In Current FY? ( ) Yes ( ) No ( ) Partially Funded		
Amount in Budget: \$ _____		List Attachments, number pages consecutively _____
Additional Funding Needed: \$ _____		Resolution _____
Source:		_____
Internal Transfer _____		_____
Unanticipated Revenue _____ 4/5's vote		_____
Transfer Between Funds _____ 4/5's vote		_____
Contingency _____ 4/5's vote		_____
( ) General ( ) Other _____		_____

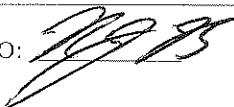
~~CLERK'S USE ONLY:~~

~~COUNTY ADMINISTRATIVE OFFICER:~~

Res. No.: 10-440 Ord. No. \_\_\_\_\_  
 Vote – Ayes: 3 Noes: \_\_\_\_\_  
 Absent: \_\_\_\_\_  
 Approved \_\_\_\_\_  
 ( ) Minute Order Attached ( ) No Action Necessary

Requested Action Recommended  
 No Opinion  
 Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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: 

**MARIPOSA COUNTY RESOLUTION NO. 10-440**

**ADOPTING THE 2010-2011 FISCAL YEAR BUDGET  
AND AUTHORIZING CERTAIN ACTIONS IN ORDER TO  
IMPLEMENT THE FISCAL YEAR 2010-2011 BUDGET**

**WHEREAS**, the Recommended Budget for the County of Mariposa, State of California, for the Fiscal Year 2010-2011 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 Recommended Budget and was published for the time and in the manner required by law; and

**WHEREAS**, a hearing upon the Recommended 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 there 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 2010-2011.

**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 2010-2011.

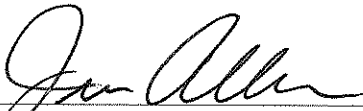
1. The Auditor is authorized to allow for cash flow financing of capital projects from the General Fund and related reserve funds, as required.
2. The Auditor may transfer budgeted benefits among the various budget units as necessary to ensure that all benefit costs are covered.
3. The Auditor may transfer 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.
6. Administration shall adjust existing positions and allocations of existing positions to be consistent with the adopted Final Budget for Fiscal Year 2010-2011 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.

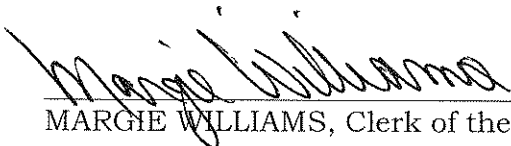
**PASSED AND ADOPTED** by the Board of Supervisors of the County of Mariposa, State of California on this 21<sup>st</sup> day of September 2010, by the following vote:

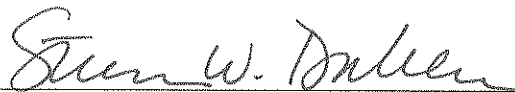
AYES: ABORN, TURPIN, BIBBY, CANN, ALLEN  
NOES: NONE  
ABSENT: NONE  
ABSTAINED: NONE

  
\_\_\_\_\_  
KEVIN CANN, Chairman  
By: Jim Allen, Vice-Chair

ATTEST:

APPROVED AS TO FORM:

  
\_\_\_\_\_  
MARGIE WILLIAMS, Clerk of the Board

  
\_\_\_\_\_  
STEVEN W. DAHLEM, County Counsel