RECOMMENDED ACTION AND JUSTIFICATION: Resolution authorizing a transfer in the amount of $11,602 from benefits (001-0219-523-03-01) to Extra-help (001-0219-523-02-01).

During the fiscal year 2003-2004 an extra help position was used to patrol Lake McClure, Mc Swain and the Merced River. The account was not funded at the time the employee started to perform services for Mariposa County in July 2003. This caused a negative amount of $11,602 in line item 001-0219-523-02-01. A benefits savings in line item 001-0219-523-03-01 is a direct result from the extra help position and caused the over funding. I have spoken with the Mariposa County Auditor's Office staff and along with them checked the figures and found that a transfer of funds from benefits will not cause the line item to become under funded for the remainder of the fiscal.

The benefit line item 001-0219-523-03-01 is funded by the California Department of Boating and Waterways. The billing for the extra help position was paid by the California Department of Boating and Waterways and Mariposa County has been reimbursed.

BACKGROUND AND HISTORY OF BOARD ACTIONS: None

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION: If extra help costs are not taken from benefit savings, they will have to be taken from other budget line items. Reducing other line items may result in the need to seek additional funding from the General Fund to supplant those line items that have been depleted.

<table>
<thead>
<tr>
<th>Financial Impact?</th>
<th>(X) Yes ( ) No</th>
<th>Current FY Cost: $11,602</th>
<th>Annual Recurring Cost: $0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeted In Current FY?</td>
<td>(X) Yes ( ) No ( ) Partially Funded</td>
<td></td>
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</tr>
<tr>
<td>Amount in Budget:</td>
<td>$0</td>
<td></td>
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</tr>
<tr>
<td>Additional Funding Needed:</td>
<td>$11,602</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Source:</td>
<td>Internal Transfer X</td>
<td></td>
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</tr>
<tr>
<td>Unanticipated Revenue</td>
<td></td>
<td>4/5's vote</td>
<td></td>
</tr>
<tr>
<td>Transfer Between Funds</td>
<td></td>
<td>4/5's vote</td>
<td></td>
</tr>
<tr>
<td>Contingency</td>
<td></td>
<td>4/5's vote</td>
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</tr>
<tr>
<td>( ) General ( ) Other</td>
<td></td>
<td></td>
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</tbody>
</table>

CLERK'S USE ONLY:
Res. No. 2007-16
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

COUNTY ADMINISTRATIVE OFFICER:
\(\text{☑} \) Requested Action Recommended
\(\text{□} \) No Opinion
Comments:
Extra help position was used to fill a vacancy caused by a retirement. The full-time position has since been filled.

CAO: ____________________

Revised Dec. 2002
# 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>
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<tbody>
<tr>
<td>001</td>
<td>0219</td>
<td>523.02-01</td>
<td>Boating Safety - Extra Help</td>
<td></td>
<td>11,602</td>
<td></td>
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<tr>
<td>001</td>
<td>0219</td>
<td>523.03-01</td>
<td>Boating Safety - Benefits</td>
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<td></td>
<td>11,602</td>
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</tbody>
</table>

**TOTALS**: 11,602 11,602

## TRANSFER BETWEEN FUNDS

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

**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;

To cover extra help patrol expenditures in the Boating Safety program.

**DEPT HEAD SIGNATURE**: [Signature]

**DATE**: 3/3/04

**APPROVED BY RES NO.**: 0497  
**CLERK**: [Signature]  
**DATE**: 8/16/04

**BOATING DEPARTMENT**

**AUDITOR’S USE ONLY**

**BA #**

Budget Revision Form Revised 07/2000