

DEPARTMENT: Auditor

BY: Ken Hawkins

PHONE: 96607606

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ___ No xx)

In the original budget approved by the Board of Supervisors in September of 1999, an amount was set up in Fund 300 (Public Works) to transfer to a new fund for the Foresta Road Project. However, the amount to transfer was set up in available fund balance rather than as an appropriation in the Transfers-out Account (0787). Therefore, this change does not affect what the intentions of the Board were, nor does it increase what was to be expended or appropriated by Public Works; it only transfers the amount made available in fund balance to Account 0787 (Transfers-out) in order that the intended amount of money available for the Foresta Road can be transferred to that fund (Fund 306).

SEE ATTACHED BUDGET ACTION

BACKGROUND AND HISTORY OF BOARD ACTIONS:

See page 228 of the County Budget, Account 300-9999-399-99.99 (Fund Balance).

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Without this resolution, the funds necessary for Fund 306 (Foresta Road) cannot be transferred to that fund.

COSTS: () Not Applicable
A. Budgeted current FY \$
B. Total anticipated costs \$
C. Required additional funding \$
D. Internal transfers \$
SOURCE: () 4/5ths Vote Required
A. Unanticipated revenues \$
B. Reserve for contingencies \$
C. Source description:
Balance in Reserve for Contingencies, if approved: \$

SPECIAL INSTRUCTIONS: List the attachments and number the pages consecutively:

CLERK'S USE ONLY: Res. No.: 00-221 Ord. No.:
Vote - Ayes: 5 Noes:
Absent:
Approved () Denied
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

ADMINISTRATIVE OFFICER'S RECOMMENDATION: This item on agenda as:
Recommended
Not Recommended
For Policy Determination
Submitted with Comment
Returned for Further Action
Comment:
A.O. Initials:

BUDGET ACTION FORM

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	INCREASE	DECREASE
300	0000	2420000	Fund Balance	(384,332)	
300	0301	5810787	Transfers-out	384,332	
001	0104	414-1090	GENERAL CONTINGENCY.		
TRANSFER BETWEEN FUNDS					
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 appropriating Reserve for Contingencies;

Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget another, or between categories within a budget unit;

JUSTIFICATION At budget hearings for 1999-2000 budget, fund balance in Fund 300 was decreased to reflect the approved set-up of a new Fund (306) to track the Foresta Road Project. Instead of showing a reduction in fund balance, this budget item should have been shown as an appropriation increase in the Transfers-out Account (0787).

DEPT HEAD SIGNATURE *[Signature]*

DATE

APPROVED BY RES NO. 00-221

CLERK *[Signature]*

DATE 6-20-00

ROAD FUND

AUDITOR'S USE ONLY BA #
