RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes[ ] No[☒] )
During the 96-97 FY Budget Hearings adjustments for Prior Year Expenditures were used to reduce the remaining balance in the advertising fund which is separate from the general fund. The remaining adjusted balance was then used to fund various projects in the County Improvement Plan budget. This left a cash balance which was not appropriated. On 1/21/97 the Auditor requested and received the Board’s authorization to increase appropriations to the line item which was previously used for the matching grant program. This action only addressed a portion of the adjustments for prior year that were used to determine the cash balance at the budget hearing.

This request will complete the appropriation increase needed to utilize the cash balance carried forward from the previous year. The specific request is to increase appropriations in the promotion budget line in the amount of $14,855. This represents the printing costs for the first vacation planner printing which was budgeted in FY 95-96 but was billed late and received in FY 96-97. The appropriation increase is needed in the current year.

The existing cash balance of the advertising fund is sufficient for the requested appropriations.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
9/10/96 - Advertising Fund carryover was $73,797. ($136,392 Fund Balance - $62,595 Prior Year Adjust. = $73,797.) Board Minutes attached.

1/21/97 - Adjustment already requested by auditor - $47,740 (Action Form attached), less Prior Year Adjustment of $62,595 equals $14,855 the requested appropriation.

The Auditor reports that if there are no changes in total expenditures or appropriation between the two years, the Board normally allows such accounting adjustments.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
The Auditor’s Office could accrue these expenditures to the last fiscal year, but this would throw our balances off from what our outside auditors have recorded.

COSTS:

A. Budgeted current FY $____
B. Total anticipated costs $____
C. Required additional funding $____
D. Internal transfers $____

SOURCE:

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:
Board Minutes of 9/10/96
Board Action Form of 1/21/97

CLERK’S USE ONLY:
RES. NO.: 92-130
Vote - Ayes: 5 Noes: 0
Absent: 0
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 is on agenda as:
✓ Recommended
☐ Not Recommended
☐ For Policy Determination
☐ Submitted with Comment

Comment: ____________________________

A.O. Initials: J____

Action Form Revised 5/92
## BUDGET ACTION FORM

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**GENERAL CONTINGENCY**

**TRANSFER BETWEEN FUNDS**

**TOTALS**

### ACTION REQUESTED:

- **XX** 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

Use of fund balance to cover printing costs for vacation planner.

### DEPT HEAD SIGNATURE

**APPROVED BY RES NO. 97-130 CLERK**

**DATE**

**4-15-97**

**AUDITOR'S USE ONLY**

**BA #**

Budget Revision Form Revised 11/95