

MARIPOSA COUNTY
BOARD OF SUPERVISORS

AGENDA
ACTION FORM

DATE: April 15, 1997
AGENDA ITEM NO.: GA-5

DEPARTMENT: Visitors Bureau

BY: Steve Hayes

PHONE: 966-2456

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: () Not Applicable
A. Budgeted current FY \$ _____
B. Total anticipated costs \$ _____
C. Required additional funding \$ _____
D. Internal transfers \$ _____

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

Board Minutes of 9/10/96

SOURCE: () 4/5ths Vote Required
A. Unanticipated revenues \$ _____
B. Reserve for contingencies \$ _____
C. Source description: _____
Balance in Reserve for Contingencies, if approved: \$ _____

Board Action Form of 1/21/97

CLERK'S USE ONLY:

RES. NO.: 92-130 Ord. No. _____
Vote - Ayes: 5 Noes: _____
Absent: _____ Abstained: _____
hw Approved () Denied
() Minute Order Attached () No action necessary

ADMINISTRATIVE OFFICER'S RECOMMENDATION:

This item is on agenda as:

- Recommended
- Not Recommended
- For Policy Determination
- Submitted with Comment

Comment: _____

A.O. Initials: Jh

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

