

96-225

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

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TO: MIKE COFFIELD, County Administrative Officer  
 FROM: MARGIE WILLIAMS, Clerk of the Board *MW*  
 SUBJECT: RESOLUTION NUMBER 96-225

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THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,  
 ADOPTED THIS Order on May 21, 1996

ACTION AND VOTE:

1996-97 Budget Outlook Report (County Administrative Officer)  
**BOARD ACTION:** Mike Coffield/County Administrative Officer,  
 presented report and advised of recommendations. Discussion was  
 held concerning the Advertising Fund and having the Visitors  
 Bureau budget contain all revenues and expenses associated with  
 this function. Supervisor Balmain requested that if  
 consideration is given to changing the matching grant program for  
 the Lodging Council, that sufficient notice be given so that the  
 businesses can prepare for any changes. (M)Parker, (S)Stewart,  
 Board approved recommendations: 1) authorize issuance of FY  
 1996-97 Budget Instructions, including adoption of FY 1995-96  
 Final Budget as the Preliminary Budget for FY 1996-97; 2) adopt  
 Budget Guidelines; approve budget calendar; adopt resolution  
 delaying the final budget process in accordance with the  
 alternative calendar authorized by SB-2070; and direct County  
 Administrative Officer to notify all department heads to remain  
 available until completion of the budget process, and request the  
 same of the elected officials. Further discussion was held  
 concerning direction for preparing the Visitors Bureau budget.  
 Motion was withdrawn. (M)Reilly, (S)Stewart, previous motion was  
 restated, with the inclusion of direction for the County  
 Administrative Officer to bring back the Visitors Bureau budget  
 to provide for a more uniform accounting/Res. 96-225  
 adopted/Ayes: Unanimous. Mike Coffield advised that the  
 Visitors Bureau budget would be brought back with the end of the  
 year budget action.

cc: Ken Hawkins, Auditor  
 File

# Mariposa County Board of Supervisors



MIKE COFFIELD  
County Administrative Officer

MARGIE WILLIAMS  
Clerk of the Board


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District 1.....PATTI A. REILLY  
District 2.....DOUG BALMAIN  
District 3.....ROBERT C. STEWART  
District 4.....GARRY R. PARKER  
District 5.....GERTRUDE R. TABER

May 21, 1996

To: Board of Supervisors

From: Mike Coffield   
County Administrative Officer

Subj: **1996-97 BUDGET OUTLOOK REPORT**

This report will formally commence the 1996-97 Budget Process. It begins with a brief analysis of the Governor's Budget, a review and projection of discretionary revenues and anticipated increases for the budget year, suggested budget guidelines for the Board's consideration which will guide the departments in the preparation of their requests, and suggested dates for Budget Hearings and Deliberations. It is my **Recommendation** that the Board:

1. authorize the issuance of 1996-97 Budget Instructions,
2. revise as desired and then adopt the Budget Guidelines suggested in Attachment 1,
3. approve the calendar on Attachment 2 and set the tentative dates for Budget Deliberations,
4. adopt the resolution in Attachment 5 delaying the process in accordance with the alternative calendar authorized by SB-2070.

## OVERVIEW OF GOVERNOR'S 1996-97 BUDGET

The Governor's Budget, as it has for the last several years, puts forth a variety of initiatives to address the State's most critical concerns of jobs growth, economic stimulation, welfare reform and education. It also continues to be dependent upon other levels of government to bring it into balance. It includes a 15% income tax cut, additional welfare restrictions and grant reductions, full funding for corrections and K-14 education and significant increases for higher education. Of most concern, the budget assumes \$2.6 billion in federal actions to authorize or implement the Governor's proposals, without which it is unbalanced.



## 1996-97 BUDGET GUIDELINES

**BASELINE BUDGET** - The Baseline Budget consists of those expenses necessary to continue the existing level of service, with specific exceptions related to revenue-offset positions. As such, the Baseline Budget includes:

- the full-year (12 month) cost of positions, reclassifications, or salary increases that were approved for some portion of the prior year, and the full year cost for contractual obligations which were approved for a partial year in 1995-96,
  - contractual cost-of-living adjustments in leases, lease-purchase agreements, and other obligations of the County,
  - the elimination of one-time expenses in the prior year's budget, as well as expiring expenses from the prior year such as a completed lease-purchase obligation,
  - the elimination of any expenses or positions which were added in a prior year with program revenues, if the revenues will not be available in the coming budget year, \*
  - the baseline for the Advertising Fund will be increased by the same percentage as General Revenues increases per prior Board direction, and
  - full year funding for salary increases approved on a partial year basis during negotiations as well as those increases approved for the budget year.
- \* While it is completely appropriate to request funding for the continuation of such costs as a Program Adjustment, the "automatic" conversion of grant-funded activities to funding with the County's discretionary General Purpose Revenues is specifically to be avoided,

**Please do not assume "routine" cost of living increases absent a contractual obligation to pay a COLA. If you wish to restore some crucial prior year reduction in services and supplies, or travel, etc., that should not be a Baseline Adjustment - it is a Program Adjustment.**

**PRIORITY FOR PROGRAM ADJUSTMENTS** - To position the County to respond to funding reductions which may be imposed by the State, the following guidelines are recommended to minimize increases to the County's budget base level of expenditures by emphasizing non-recurring budget requests, such as:

- investments in equipment to enhance employee productivity,
- investments in the County's infrastructure needs, including those physical plants suffering from deferred maintenance, as well as needs for additional space and to reduce the cost of rented facilities,
- continued development of adequate Reserves.

**TENTATIVE SCHEDULE FOR 1996-97 BUDGET**

- May 21, 1996** Board approves Budget Guidelines and release of instructions.
- June 10, 1996** Baseline requests due to County Administrative Officer.
- June 17, 1996** Program Adjustments due to County Administrative Officer.
- July 2, 1996** Board approves 1995-96 Adopted Budget as Proposed 1996-97 Budget.
- August 9, 1996** Proposed Budget including all requested Baseline Adjustments and Program Adjustments forwarded to Board and duplicated for public.
- August 19, 1996** Public noticing of Budget Hearings and Deliberations.
- September 9 - 13, 1996** Public Hearings and Budget Deliberations.  
**September 16 - 20, 1996** Public Hearings and Budget Deliberations.

**September 24, 1996** - Board adopts 1996-97 Budget. This "late" schedule is authorized by SB-2070 (Royce) as a more reasonable alternative to the schedule contained in the Budget Act which requires adoption of the budget by August 30. It was adopted because of the chronic inability of the State to adopt its budget by its statutory deadline of June 15. This schedule requires adoption of a resolution of the Board included as Attachment 5.

**MARIPOSA COUNTY**  
**ESTIMATION OF GENERAL REVENUES**  
**FOR 1996-97**

Attachment 3

SOURCES	1995-96 BUDGET	1995-96 ESTIMATE	1996-97 PROPOSED	CHANGE FM ESTIM.
<b>CURRENT PROPERTY TAXES</b>				
Current Secured	(\$2,503,200)	(\$2,396,600)	(\$2,400,000)	(\$3,400)
Current Unsecured	(\$78,330)	(\$81,000)	(\$81,000)	
Prior Secured	(\$267,225)	(\$225,000)	(\$230,000)	(\$5,000)
Prior Unsecured	(\$12,940)	(\$11,130)	(\$11,500)	(\$370)
Supplemental	(\$135,872)	(\$60,000)	(\$80,000)	(\$20,000)
<b>Total Current Property Taxes</b>	<b>(\$2,997,567)</b>	<b>(\$2,773,730)</b>	<b>(\$2,802,500)</b>	<b>(\$28,770)</b>
<b>OTHER LOCAL TAXES</b>				
Penalties & Costs	(\$88,500)	(\$83,000)	(\$85,000)	(\$2,000)
Sales & Use Tax	(\$1,226,000)	(\$1,210,350)	(\$1,234,000)	(\$23,650)
Property Transfer	(\$40,000)	(\$40,000)	(\$40,000)	
Transient Occupancy	(\$4,985,000)	(\$4,930,000)	(\$5,685,000)	(\$755,000)
Timber Yld Tax	(\$6,000)	(\$6,000)	(\$6,000)	
Franchise	(\$76,671)	(\$76,671)	(\$76,700)	(\$29)
<b>Total Other Local Taxes</b>	<b>(\$6,422,171)</b>	<b>(\$6,346,021)</b>	<b>(\$7,126,700)</b>	<b>(\$780,679)</b>
<b>REVENUE FROM USE OF MONEY AND PROPERTY</b>				
Interest - General Fund	(\$183,000)	(\$210,000)	(\$195,000)	\$15,000
Rents and Leases	(\$26,052)	(\$26,052)	(\$26,052)	
<b>Total Use of Money/Property</b>	<b>(\$209,052)</b>	<b>(\$236,052)</b>	<b>(\$221,052)</b>	<b>\$15,000</b>
<b>AID FROM OTHER GOVERNMENTAL AGENCIES</b>				
<b>State Aid</b>				
Motor Veh. In-Lieu	(\$455,000)	(\$470,000)	(\$480,000)	(\$10,000)
Homeowner's Prop Exemption	(\$67,649)	(\$67,649)	(\$67,649)	
Williamson Act	(\$187,000)	(\$187,000)	(\$187,000)	
MV Lic/Sec 1100582	(\$163,500)	(\$163,500)	(\$163,500)	
Revenue Stablization	(\$58,000)	(\$58,000)	(\$58,000)	
Property Tax Administration				
<b>Sub-total State Aid</b>	<b>(\$931,149)</b>	<b>(\$946,149)</b>	<b>(\$956,149)</b>	<b>(\$10,000)</b>
<b>Federal Aid</b>				
In-Lieu Fed	(\$75,991)	(\$119,291)	(\$120,000)	(\$709)
Grazing Fees	(\$1,616)	(\$1,217)	(\$1,300)	(\$83)
<b>Sub-total Federal Aid</b>	<b>(\$77,607)</b>	<b>(\$120,508)</b>	<b>(\$121,300)</b>	<b>(\$792)</b>
<b>Total Aid from Other Govt. Agencies</b>	<b>(\$1,008,756)</b>	<b>(\$1,066,657)</b>	<b>(\$1,077,449)</b>	<b>(\$10,792)</b>
<b>MISCELLANEOUS REVENUE</b>				
General Other	(\$31,198)	(\$31,198)	(\$32,000)	(\$802)
Supplemental Administration	(\$31,000)	(\$25,000)	(\$25,000)	
Cost Allocation Plan	(\$161,687)	(\$161,687)	(\$93,112)	\$68,575
Transfers In - Cancelled warrants		(\$54,702)		\$54,702
SB-90 reimbursements (less approved appropriations)		(\$44,504)	(\$135,000)	(\$90,496)
Capital Project reimbursements		(\$10,000)		\$10,000
<b>Total Miscellaneous Revenue</b>	<b>(\$223,885)</b>	<b>(\$327,091)</b>	<b>(\$285,112)</b>	<b>\$41,979</b>
<b>SUBTOTAL GENERAL REVENUES</b>	<b>(\$10,861,431)</b>	<b>(\$10,749,551)</b>	<b>(\$11,512,813)</b>	<b>(\$763,262)</b>
Appropriated Fund Balance	(\$658,809)	(\$658,809)	(\$300,000)	\$358,809
<b>TOTAL</b>	<b>(\$11,520,240)</b>	<b>(\$11,408,360)</b>	<b>(\$11,812,813)</b>	<b>(\$404,453)</b>

**KNOWN BASELINE INCREASES FOR 1996-97**

1. Full year cost of 1995-96 salary increases	\$41,563
2. Cost of 1996-97 salary increases	\$227,291
3. Full year funding of 1995-96 staff increases	
Fire Office Assistant (.25 sy)	\$4,645
DA Paralegal (.33 sy)	\$11,384
Deputy Probation Officer (.50 sy)	\$16,655
Animal Control Officer (.50 sy)	\$8,031
4. Step (merit) increases and longevity pay	\$85,000
5. Costs related to increased trial activity	\$25,000
6. Wagerman contract-Legislative Representative	\$22,500
7. 6% increase to Advertising Fund per growth in general revenues	\$37,469

<b>Total</b>	<b>\$479,538</b>
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**RESOLUTION OF THE BOARD OF SUPERVISORS  
EXTENDING DATES AND TIME PERIODS RELATING  
TO THE 1996/97 COUNTY BUDGET**

**WHEREAS**, Chapter 134 of the Statutes of 1990, an urgency statute approved by the Governor and filed by the Secretary of State on June 12, 1990, permits the Board of Supervisors by resolution to extend the dates and time periods relating to the County Budget; and

**WHEREAS**, the Mariposa County Board of Supervisors acted on May 21, 1996 to extend the dates and time periods relating to the County's 1996/97 budget hearings and proceedings because of the delay in adoption of and major program realignments imposed by the State budget;

**NOW THEREFORE BE IT RESOLVED, ORDERED AND DETERMINED** that:

1. The August 10 date specified in Government Code Section 29066, relating to noticing the availability of the proposed budget and the date of public hearings, is extended to September 8;
2. The August 20 date specified in Government Code Section 29080, relating to the date for public hearings, is extended to September 18;
3. The August 30 date specified in Government Code Section 29088, relating to the date for public hearings, is extended to October 2;
4. The November 1 date specified in Government Code Section 29093, relating to the date for the auditor to file a copy of the budget with the Clerk of the Board and the State Controller, is extended to December 1.
5. The November 1 date specified in Government Code Section 29100.6, relating to the date the county auditor must file with the Controller a statement of amounts of exempt values, is extended to December 1.
6. The November 1 date specified in Government Code Section 29109, relating to the date the auditor shall forward to the Controller a statement of the rates of taxation is extended to December 1.


**PASSED AND ADOPTED** by the Mariposa County Board of Supervisors, a political subdivision of the State of California, this 21st day of May, 1996, by the following vote:

**Ayes:** Reilly, Balmain, Stewart, Parker, and Taber

**Noes:** None

**Absent:** None

**Abstained:** None

  
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DOUG BALMAIN, Chair  
Mariposa County Board of Supervisors

ATTEST:

  
MARGIE WILLIAMS, Clerk of the Board

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

  
JEFFREY G. GREEN, County Counsel