

DEPARTMENT: Auditor BY: Ken Hawkins PHONE: 966-5719
RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes XX No)

Approve Contingency/Appropriation/Increase Estimated Revenue for Departments who overspent budgets.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Historically, if a department overspent, the issued check would be cancelled and the expenditure was paid in the next fiscal year.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Pay expenditures out of 1995-96 fiscal year

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.: <u>94-317</u> Ord. No. _____ Vote - Ayes: <u>5</u> Nocs: _____ Absent: _____ Abstained: _____ Approved: _____ () Denied _____ Minute Order Attached () No Action Necessary	ADMINISTRATIVE OFFICER'S RECOMMENDATION: This item on agenda as: <input checked="" type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> For Policy Determination <input type="checkbox"/> Submitted with Comment <input type="checkbox"/> Returned for Further Action Comment: _____ A.O. Initials: <u> </u>
--	---

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

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: KEN HAWKINS, AUDITOR
FROM: MARGIE WILLIAMS, CLERK OF THE BOARD *mw*
SUBJECT: YEAR-END BUDGET ADJUSTMENTS -
TRANSPORTATION PLANNING, SENIOR NUTRITION,
AND MARIPOSA PINES

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,
ADOPTED THIS Order on August 2, 1994

ACTION AND VOTE:

Ken Hawkins, Auditor;
Resolution Increasing Appropriations in Transportation Planning,
Senior Nutrition, and Mariposa Pines Effective June 30, 1994
(Year-End Budget Adjustments) (4/5ths Vote Required)
BOARD ACTION: Following discussion, (M)Parker, (S)Balmain, Res.
94-317 adopted/Ayes: Unanimous. (Further discussion was held
later this date on this matter.)

12:52 p.m. Ken Hawkins/Auditor, provided clarification of the
budget action to make year-end adjustments earlier this date,
advising that some of the budget categories were over-expended
and additional revenue was received; and requested direction for
handling these matters in the future. Matter was referred to
County Administrative Officer to meet with the Auditor and come
back in two weeks with recommendation on a policy to deal with
over-expenditure of budgets.

cc: Mike Coffield, County Administrative Officer
Mike Edwards, Public Works Director
Jim Eutsler, Community Services Director
File

COUNTY OF
MARIPOSA

BUDGET ACTION FORM

DEPT/DIV: Various

CONTACT: Ken Hawkins

DATE: August 2, 1994

PHONE: 966-5719

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 to another, or between categories within a budget unit;
- Transfer by Administrator: Moving existing appropriations within a single budget category between line items (i.e. services and supplies, etc.)
- Transfer by Auditor: Moving salaries between line items to accommodate variances internal to salaries; OR transfers within the County budget under \$50.00 to accommodate minor variations from the budget.

FUND/DEPT/ACCT NO.	LINE ITEM DESCRIPTION	AMOUNT (FROM)/TO
033-0251-577-0677	Computer Mapping	673.00
033-0251-577-0678	Traffic Computers	125.00
033-0251-577-0679	Traffic Modeling Software	7.00
033-0251-577-0437	Transportation Planning Services	(805.00)
050-0518-715-0433	Senior Nutrition-Food	2,788.00
050-0518-715-6241	Area 12 Grant	(2,788.00)
067-0901-859-0418	Mariposa Pines Professional Services	3,845.00
067-0901-301-0100	Secured Taxes	(1,048.00)
067-0901-301-0300	Delinquent Unsecured	(1,833.00)
067-0901-308-1100	Miscellaneous	(964.00)

**** EFFECTIVE JUNE 30, 1994 *****

Justification: Fund 50 (Senior Nutrition) and Fund 67 (Mariposa Pines) received unbudgeted revenue to cover these expenditures. Transportation overspent their Fixed Asset account but had a large excess in their Services account.

Department Head Signature: [Signature] Date: 7/22/94

Approved By: Res. No. 94-317 Clerk: [Signature] Date: 8-2-94

Administrator: _____ Date: _____
Auditor: _____ Date: _____

AUDITOR'S USE ONLY:

Description: _____ Transfer No.: _____
B.R. No.: _____