

MARIPOSA COUNTY RESOLUTION NO. 94-412

**ADOPTING THE 1994/95 FISCAL YEAR BUDGET
AND AUTHORIZING CERTAIN ACTIONS
IN ORDER TO IMPLEMENT THE FY 1994/95 BUDGET**

WHEREAS, the Board of Supervisors has received, approved and amended the fiscal year 1994/95 Proposed Budget; and

WHEREAS, appropriate public hearings have been held concerning the use of funds for fiscal year 1994/95;

WHEREAS, in order to balance the fiscal year 1994/95 budget certain permanent employee positions shall be eliminated;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Mariposa County, a political subdivision of the State of California, in accordance with Section 29089 of the Government Code, the final budget of the County of Mariposa for the fiscal year 1994/95 is hereby adopted as specified by object of expenditure within each budget unit reflected in Attachment A.

BE IT FURTHER RESOLVED, that the means of financing the expenditure will be from fines derived, revenue to accrue, fund balances available, ad valorem taxes, and savings from eliminated positions.

BE IT FURTHER RESOLVED, that the Board of Supervisors herein delegates certain authorities and provides direction concerning the administration of the budget for fiscal year 1994/95.

1. The Auditor is authorized to allow for cash flow financing of capital projects from the General Fund and related reserve funds, as required;
2. The Auditor is authorized to transfer funds for salaries and benefits implementing Memoranda of Understanding when adopted by the Board of Supervisors;
3. The Auditor may transfer budgeted benefits among the various budget units as necessary to ensure that all benefit costs are covered;
4. The following positions are eliminated effective 5:00 p.m. December 30, 1994:
 - a. Administrative Assistant - Office of the District Attorney
 - b. Senior Office Assistant - Fire Department
 - c. Building/Grounds Supervisor - Public Works Facility Maintenance
 - d. Senior Engineering Technician - Public Works Engineering Services

Should any of the above-described positions become vacant prior to December 30, 1994, then in that event the position(s) shall be deemed eliminated as of the date of the vacancy.

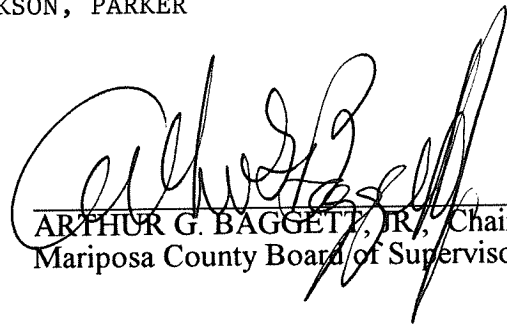
Adopting the 1994/95 Fiscal Year Budget
and Authorizing Certain Actions in Order to
Implement the FY 1994/95 Budget

The County Administrative Officer is directed to take whatever actions are necessary to amend the County's Retirement Contract with Public Employees Retirement System (PERS), and to offer a "Golden Handshake" to the employees currently holding the following positions:

- a. Administrative Assistant - Office of the District Attorney
 - b. Building/Grounds Supervisor - Public Works Facility Maintenance
 - c. Senior Engineering Technician - Public Works Engineering Services
5. Departments shall be responsible for budgets by object of expense (category) rather than line item, except that appropriations for travel shall not be exceeded without prior approval of the Board of Supervisors;
6. The general County property tax rate for fiscal year 1994/95 is set at 1% of cash value;
7. The delinquency rate for fiscal year 1994/95 is set at 7.5% for secured property and 2.5% for unsecured property.


PASSED AND ADOPTED by the Board of Supervisors of the County of Mariposa, California this 27th day of September, 1994, by the following vote:

AYES: BAGGETT, BALMAIN, ERICKSON, PARKER
NOES: NONE
ABSENT: TABER
ABSTAINED: NONE



ARTHUR G. BAGGETT, JR., Chairman
Mariposa County Board of Supervisors

ATTEST:



MARGIE WILLIAMS
Clerk of the Board

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:



JEFFREY G. GREEN
County Counsel

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: MIKE COFFIELD, County Administrative Officer
FROM: MARGIE WILLIAMS, Clerk of the Board *MW*
SUBJECT: Continued PUBLIC HEARING to Adopt
Final Budget for Fiscal Year 1994/95
Resolution Number 94-412

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,
ADOPTED THIS Order on September 27, 1994

ACTION AND VOTE:

Continued PUBLIC HEARING to Adopt Final Budget for Fiscal
Year 1994/95 (Continued from 09/20/94) (County
Administrative Officer)

BOARD ACTION: Mike Coffield/County Administrative Officer,
provided updated staff report, advising of adjustments and
policy changes. (M)Parker, (S)Balmain, Res. 94-412 adopted
approving the FY 1994-95 final budget in the amount of
\$39,762,119; authorizing vehicles for take-home status; and
directing budget referrals to staff for a future
report/Ayes: Baggett, Balmain, Erickson, Parker; Excused:
Taber. Supervisor Erickson questioned whether action is
necessary to adopt the tax rate as a part of the budget
process - County Administrative Officer to review. (Board
concurred later this date to include the tax rate in the
budget resolution.)

Mike Coffield/County Administrative Officer, advised that he
and the Auditor concur that budget resolution should include
the one percent tax rate - Board concurred with this
inclusion.

cc: Ken Hawkins, Auditor
Nancy Kyle, Personnel
File

1994-95 BUDGET RESOLUTION

ATTACHMENT A

TYPE	SALARIES BENEFITS	SERVICES AND SUPPLIES	OTHER CHARGES	FIXED ASSETS	CONTINGENCY RESERVE	RESERVE INCREASES	OPERATING TRANSFERS	TOTAL BUDGET
DEPARTMENT	7,611	2,757,643						2,765,254
WATER AGENCY	7,611	2,757,643						2,765,254
*TOTAL AGENCIES								

COUNTY								
ADMINISTRATIVE OFFICE	127,876	47,792						175,668
AGRICULTURE COMMISSION	56,705	56,922						113,627
ASSESSMENT APPEALS BOARD		1,250						1,250
ASSESSOR/RECORDER	500,789	37,585		1,800				540,174
AUDITOR	289,064	17,362						306,426
AUDITS		26,360						26,360
BOARD OF SUPERVISORS	286,233	41,869		500				328,602
CONSTABLE	80,192	50,377						130,569
CONTINGENCY RESERVE - GENERAL					438,545			438,545
COUNTY CLERK	70,008	6,691						76,699
COUNTY COUNSEL	124,583	6,581						131,164
DA -DISTRICT ATTORNEY-CRIMINAL	227,494	33,671						261,165
DA -FAMILY SUPPORT	246,870	30,500						277,370
DA -FAMILY SUPPORT COLLECTION	2,973							2,973
DA -VICTIM WITNESS	38,910	14,433						53,343
DATA PROCESSING	62,385	255,230						317,615
ELECTIONS	46,275	70,928						117,203
FARM ADVISOR	37,310	14,914						52,224
FIRE PROTECTION	80,467	210,629		45,229				336,325
GRAND JURY		16,897						16,897
HS - SOCIAL SERVICES ADMIN.	1,171,843	441,166		20,000				1,633,009
HS - SOCIAL SERVICES PROGRAMS	29,177	985,776						3,470,500
HS -MENTAL HEALTH/ALCOHOL&DRUG	160,000	483,090						1,014,953
INSURANCE								643,090
INTERFUND TRANSACTIONS								1,784,837
JUSTICE COURT	229,444			650				257,428
LAFCO		27,334						7,121
LIBRARY	155,660	7,121						189,329
LIBRARY-LITERACY	25,452	33,669						34,053
PERSONNEL	34,129	6,601		2,000				44,604
PLANNING DEPARTMENT	336,635	10,475						423,690
PROBATION	294,676	87,055						363,668
PROBATION - JUVENILE HALL	62,106	52,350		642				71,968
PUBLIC HEALTH	469,701	7,647		1,465				1,172,368
PUBLIC WORKS - ADMINISTRATION	187,784	693,400		8,000				213,265
PW - AIRPORT		25,481						87,726
PW - AIRPORT		87,726						197,252
PW - DISTRICTS MAINTENANCE	128,849	67,703		700				13,600
PW - ENGINEER/SURVEYOR		13,600						496,521
PW - FACILITIES MAINTENANCE	323,255	173,266						193,148
RECREATION - HCD	149,864	43,284						2,247,661
SHERIFF - CORONER	1,810,004	437,657						1,100,579
SHERIFF-CORONER BOATING SAFETY	161,130	57,000						294,304
SHERIFF/CORONER JAIL	776,102	319,977		40,000				249,615
SUPERIOR COURT	112,104	182,200						141,707
TREASURER-TAX COLLECTOR	208,151	41,464						
VETERANS SERVICES	128,407	13,300						

1994-95 BUDGET RESOLUTION

ATTACHMENT A

TYPE	SALARIES AND BENEFITS	SERVICES AND SUPPLIES	OTHER CHARGES	FIXED ASSETS	CONTINGENCY RESERVE	RESERVE INCREASES	OPERATING TRANSFERS	TOTAL BUDGET
DEPARTMENT								
*TOTAL COUNTY	9,232,607	5,238,333	3,493,017	120,986	438,545		1,784,837	20,308,325

ENTERPRISE FUND								
PLANNING & BLDG. PERMITS DEPT	266,591	73,521		6,500	74,709			421,321
SOLID WASTE ENT. FUND - PW	47,129	637,948		52,150	50,350			787,577
*TOTAL ENTERPRISE FUND	313,720	711,469		58,650	125,059			1,208,898

INTERNAL SERVICE FUND								
FIRE EQUIPMENT REPLACEMENT								
FLEET MAINTENANCE - ISF	290,992	635,848	225,320	649,898				1,802,058
HEAVY EQUIPMENT REPLACEMENT		40,578						40,578
VEHICLE REPLACEMENT		215,916						215,916
*TOTAL INTERNAL SERVICE FUND	290,992	892,342	225,320	649,898				2,058,552

SPECIAL								
ACCRUED BENEFITS	102,000							102,000
ADVERTISING	497,999							497,999
CAPITAL IMPROVEMENT PLAN				3,660,306				3,660,306
FIRE TRUCK REPLACEMENT		92,229						92,229
FISH AND GAME	3,490			4,005				7,495
HCD - CSBG	110,555	270,500		2,500	20,000			403,555
HCD - HEAD START	256,150	188,836		151,360				596,346
HCD - HOUSING & COMMUNITY DEV.	41,633	453,100		2,500	124,750			621,983
HCD - HOUSING ADMINISTRATION	13,245	48,700						100,800
HCD - HOUSING AUTHORITY	67,793	678,300		30,441				776,534
LAW LIBRARY	150	9,950						10,100
LIABILITY SET-ASIDE		430,000						430,000
LOCAL TRANSPORTATION COMM.		300,000						300,000
MINING MUSEUM								
PW - ROADS	1,346,927	1,561,246	20,000	171,000	48,439			3,147,612
PW - TRANSPORTATION PLANNING	40,079	162,890		5,000				207,969
SENIOR NUTRITION PROGRAM	40,036	70,785						110,821
SENIOR SERVICES	7,623	37,935						45,558
TRANSIT	70,715	262,596		140,000				473,311
WORKERS COMPENSATION		817,000						817,000
*TOTAL SPECIAL	1,998,396	5,984,066	20,000	4,136,671	262,485			12,401,618

SPECIAL DISTRICT								
COULTERVILLE CSA	60,102		5,000	10,310	7,731	21,161		104,304
COULTERVILLE LIGHTING	5,346					39,084		44,430
DON PEDRO - 1M	9,178				1,627	163,594		174,399
DON PEDRO SEWER	49,617				3,793	8,280		61,690
HORNITOS LIGHTING	4,024					4,644		8,668

1994-95 BUDGET RESOLUTION

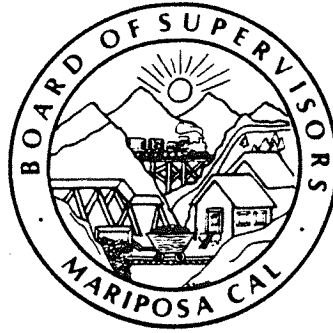
ATTACHMENT A

TYPE ----- DEPARTMENT -----	SALARIES AND BENEFITS -----	SERVICES AND SUPPLIES -----	OTHER CHARGES -----	FIXED ASSETS -----	CONTINGENCY RESERVE -----	RESERVE INCREASES -----	OPERATING TRANSFERS -----	TOTAL BUDGET -----
SPECIAL DISTRICT								
MARIPOSA LIGHTING		11,500		20,000		168,043		199,543
MARIPOSA PARKING		16,373			9,178			16,373
MARIPOSA PINES SEWER		18,030						27,208
SDAF								
YOSEMITE WEST	5,123	249,244	15,000	40,000	28,592	44,898		382,857
*TOTAL SPECIAL DISTRICT	5,123	423,414	20,000	70,310	50,921	449,704		1,019,472

TOTAL	11,848,449	16,007,267	3,758,337	5,036,515	877,010	449,704	1,784,837	39,762,119

Mariposa County Board of Supervisors

District 1 ARTHUR G. BAGGETT, JR.
District 2 DOUG BALMAIN
District 3 ERIC J. ERICKSON
District 4 GARRY R. PARKER
District 5 GERTRUDE R. TABER



MIKE COFFIELD
County Administrative Officer

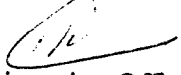
MARGIE WILLIAMS
Clerk of the Board

P.O. Box 784
MARIPOSA, CALIFORNIA 95338
(209) 966-3222
1-800-736-1252

FAX (209) 966-5147

September 26, 1994

To: Board of Supervisors

From: Mike Coffield 
County Administrative Officer

Subj: **1994-95 Budget Wrap-Up**

The Board's action on the attached resolution will formally adopt the 1994-95 Budget in accordance with Government Code Section 29089. The appropriation level is \$39,762,119. The totals by department on the resolution reflect all the actions taken during deliberations, the adjustments discussed with the Board last week, and the minor changes discussed below. The Board reviewed all take-home vehicles and concurred with the assignment of those listed in Attachment B. The Board referred 24 issues to staff for a report to be brought back to the Board. Therefore, it is my

Recommendation that the Board

1. Adopt the attached resolution adopting the 1994-95 Budget,
2. Adopt Attachment B assigning for a 16 month period take-home vehicles for rejustification by department heads in February 1996,
3. Direct the Budget Referrals to staff for a future report.

BUDGET CHANGES NOT YET REVIEWED BY THE BOARD

HCD - Housing Authority - Increased both fund balance and contingency reserve by \$3,578. HCD-Housing and Community Development - Increased Contingency Reserve and revenue by \$123,250 because of the timing in receipt of the revenue. HCD-Housing Administration - Increased revenue by \$2,300 and fund balance by \$1,255 and increased services and supplies and contingency reserve accordingly. HCD-Head Start-Lowered revenue and fixed assets by \$4,640. HCD-CSBG - Reduced fund balance and increased revenue by \$33,758 due to timing in the receipt of revenue. Additionally, one month of salary appropriations was added to Library-Literacy so that the coordinator may receive the 30 day layoff notice required by our Memoranda of Understanding. All reductions were made to budgets as directed by the Board, except for the bottled water reduction in



Public Works because of the taste of their well water. No net cost savings from the reduction in bottled water was realized from DA-Family Support, DA-Victim Witness, HS-Social Services, or Planning-Building, because of the extent of revenue offsets, but the practice of providing water has been terminated.

POLICY CHANGES

Take-home vehicles - The Board acted to restrict take-home vehicles to emergency vehicles and those with a demonstrated need for specialized equipment and which are used frequently for call-out purposes. The Board reaffirmed its policy as reflected in Chapter 2.76 of the Mariposa County Code which requires all take-home vehicles to be justified annually by the departments. These actions reduced the number of full-time take-home vehicles from 28 to 17 and saved approximately \$14,000 annually. The vehicles now authorized as take-home are listed on Attachment B and these assignments must be re-justified by department heads in February of 1996.

Hiring Freeze continued - The Department of Finance will update the State's actual revenues versus their budgeted revenues by November 15. If revenues are being under-realized, the Legislature has until February 15 to balance the budget by cutting programs or increasing revenues, or the automatic across-the-board reductions required by the "Trigger Legislation" will go into effect. In the anticipation that severe budget reductions are in the offing for Mariposa County, the Board elected to keep the hiring freeze in effect.

Contract Review - The Board authorized department heads to extend for one year any contract for which funds are budgeted, which the Board approved last year, and which contains no substantive changes in conditions, services or funding, following review by the County Administrative Officer and County Counsel.

Fleet Internal Service Fund (ISF) costs to departments - The Board approved a 3¢ cost increase in county vehicle mileage, which is to be absorbed by departments through reduced mileage, because revenues have not kept pace with cost increases in the ISF. Also, the pricing structure for County vehicles was changed and a minimum monthly charge approved for infrequently used vehicles whose mileage charges do not compensate for the cost of maintaining them. These changes are likely to cause some shift in behavior by departments with their vehicles. For example, it will now be less cost effective to retain an infrequently used vehicle; some vehicles will be returned to the ISF as a pool vehicle, where they will still be readily available, but will cost the department only when used. We expect this to result in a smaller but newer fleet, and savings in maintenance costs. Public Works will be contacting the departments shortly with a more comprehensive explanation of the changes approved by the Board.

Travel - The Board instituted one restriction on the discretion of department heads to spend within the category of services and supplies. It will now take prospective Board of Supervisor's approval to spend more than the budgeted amount in the travel line item.

Net County Cost in Senior Services and Senior Nutrition Services - The Board approved showing a county cost in these heavily revenue offset programs to more accurately reflect their supervision. The increase will be offset by reductions in claims against Local Transportation Funds, and in anticipation of those funds being available to the Road Fund, the contribution to Roads from the general fund was reduced a corresponding amount.

Proposition 111 maintenance of effort - So that reductions in the Road Fund could assist in balancing the budget, the following reductions were made to the general fund contribution to Roads in Interfund Transfers:

Take-home vehicles (in Public Works)	\$ 6,796
Increased Transit funds (see item above)	\$26,334
Layoff of Sr. Engineering Technician	<u>\$42,000</u>
Total	\$75,130

While we believe these calculations to be completely legal and appropriate, in three years, when the maintenance of effort for Proposition 111 funds is reinstated, we may or may not prevail with the Road Fund auditor that these reductions can be allowed under the Proposition 111 mandate. If not, they will have to be restored, or our State road funds will be at risk.

Trust funds - The Board concurred with deleting the following trust funds from the operating budget: Airport Development, Airport Taxiway, Closure/Post Closure Fund (Solid Waste), the Utility Capital Funds of Coulterville CSA, Don Pedro Sewer, Mariposa Parking, Mariposa Pines and Yosemite West Special Districts, the Pedestrian Bike Way Fund, the Probation and Sheriff STC Funds, Recorder's Micro-Conversion and Modernization Funds, the Senior Citizens Program Fund, the Tax Collector Costs Fund. Departments wishing to spend revenue which has accumulated in these funds merely need to bring the expenditures (offset by revenue from the fund) into their operating budgets during the budget process or during the year as the need arises. The intent of this change is to provide a more accurate budget level and to enhance Board and public oversight over the expenditures.

REFERRALS FROM BUDGET

There were 24 Referrals From Budget; the due dates are open unless specified.

Worker's Compensation, Accrued Benefits, Liability Reserve - Report referred to Auditor and County Administrative Officer to develop a system to reflect these costs in all department budgets.

County Roads - Report referred to Public Works Director to work with Supervisors Erickson and Balmain on issue of removing infrequently traveled roads and adding heavily

traveled roads to County Road System, not as an economy measure, but as a way to provide better public service with the funds available.

Additional engineering staff - Report referred to Public Works Director for a comprehensive organizational presentation regarding Assistant Public Works Director, Associate Engineer, Junior Engineer reclassification, to include the issues of safety and ADA compliance.

Cost of Road maintenance - Report referred to Public Works Director on road staff personnel costs versus road maintenance costs.

Improvements to Board Chambers/Justice Court - Report referred to Public Works Director to review with the Judges the use of Courthouse Construction Funds to update the lighting, provide an enhanced sound system, and upgrade the dais.

Fencing Probation facilities - Report referred to County Counsel on the liability issues of prohibiting trespass for access to Highway 140.

Reroof Probation facilities - Report referred to Public Works Director on ability to proceed with the project using Criminal Justice funds.

Shift of Local Transportation Commission - Report referred to Planning/Building Director on status of shift of this function from Public Works. - **Due Date** - during Mid-Year Status Report.

Highway 140 Express - Report referred to Community Services Director on status of shift of this function from Public Works. - **Due Date** - during Mid-Year Status Report.

Storage of permanent records - Report referred to Assessor/Recorder, Public Works Director and County Administrative Officer on alternatives such as the old Jail Building for the preservation of historical or other permanent County records.

Literacy/Gain - Report referred to Director of Human Services on the potential to better coordinate the literacy efforts of GAIN and the Literacy Project.

Planning priorities - Report referred to Planning/Building Director on prioritizing current and pending planning workload.

Mariposa Parking District - Report referred to Public Works Director and County Counsel to establish a consolidated assessment district to make these parking lots self-sufficient, including a review of the status of the leases for all downtown parking lots.

Court Automation Project - Report referred to Judges, Probation Officer and County Administrative Officer on options to proceed with needed court automation, including the issue of a stand-alone PC-based system versus a court package for the AS-400.

Cellular phones - Report referred to Probation Officer and County Administrative Officer to report on options for service and possibility of cost savings by bidding for County-wide service.

Shift of Animal Control function from Constable to Sheriff - Report referred to County Counsel and County Administrative Officer to establish amounts to be shifted between budgets, the ability to reduce salary of Elected Officials during their term, the appropriate salary for the Constable in light of the change in his responsibilities, and including necessary resolutions or ordinances necessary to effect the shift of functions. The fee increase of \$6.50 per year for dog license will become effective on adoption of the resolution shifting the Animal Control Program. **Due Date** - Information on the costs to be shifted between departments to return to the Board prior to November 1, and the remainder after the November 8 election.

Transfer of Fire and Ambulance Dispatch - Report referred to Fire Chief and Public Health Officer on potential cost savings and operational effectiveness of shifting fire, emergency response and ambulance dispatch functions from CDF to the Sheriff.

Termination of Investment Consultant Services - Report referred to Treasurer/Tax Collector and County Counsel on the termination provisions in contracts.

Fire Prevention/State Fire Marshal - Report referred to the Fire Chief to review his currently vacant Sr. Office Assistant position in light of his Fire Prevention needs, the recent decision of the State to begin billing the County for fire marshal activities, and to discuss with Public Works their ability to provide limited clerical and accounting support and possible relocation from rental space, with a view toward a position that will better meet the county's fire protection needs.

Additional staff reductions - In light of anticipated reductions in State funding, a report was referred to County Administrative Officer on options to layoffs of permanent county staff such as work furlough.

Mariposa Pines - Report referred to Public Works Director regarding potential to reduce costs by coordinating with water company, dissolving the district in favor of individual systems, and other cost savings measures.

Tax Collector Fees - Report referred to Treasurer/Tax Collector for a narrative explanation of all fees approved by the Board during the fee hearing.

Zones of Benefit - Report referred to Public Works Director and County Counsel on the issue of preventing outside traffic wear and tear on roads maintained by zones of benefit, whether the roads could be gated, and the liability for injuries on zone of benefit roads. Also referred was the issue of the timing of fee hearings relative to the tax schedule for the

zones. The scope of work for each zone was continued to October 11, 1994 and other zone of benefit issues referred to that time.

Parks and Recreation - The program reductions and suggested fee and program increases were referred to the Parks and Recreation Commission to provide input before the fee increases return to the Board. The reductions were backfilled with one-time funds pending this review.

VEHICLES AUTHORIZED FOR TAKE-HOME STATUS

**Action taken on Budget Referral during 1994-95 Budget Deliberations
All vehicles to be rejustified in February 1996**

Constable - One vehicle.

(C-1) - Justified as Executive/call-out, approximately 100 annually.

Fire Protection - One vehicle.

(FD-3) - Justified as Executive/supervision call-out. Approximately 36 callouts annually during which volunteer companies expect supervision by the Fire Chief.

Public Works - Three vehicles full time, three vehicles 5 months per year.

(941, 942, 943) - Justified for Chiefs of the regional road crews only during the five months of snow season when the vehicles operate as snow plows.

(PC-11, DF-4, DF-5) - Justified for Facilities Maintenance Director, Special District Foreman and Special District Worker on the basis of the speed of response necessary for water and sewer system failures.

Sheriff - Twelve vehicles.

(SO-29, SO-45, SO-38, SO-64, SO-51) - Justified for resident sergeants and deputies.

(SO-36, SO-57, SO-44, SO-50, SO-53, SO-55) - Justified for special assignment requiring specialized equipment in vehicles and speed of response.

(SO-54) - Justified as Executive/supervision call-out. Additional justification on the number of call-outs forthcoming.