

DEPARTMENT: Administration

BY: Rick Benson

PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION:

Approve a Resolution adopting the Fiscal Year 2007-2008 Final Budget as reviewed and amended, and authorizing certain actions to implement the budget. The resolution delegates authority to the Auditor, County Administrative Officer, and department heads to take certain actions to administer the adopted budget.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Final Budget Hearings were held September 10 – September 14, 2007, where the Board reviewed the Proposed Budget. The Final Budget consists of the Proposed Budget, the Final Budget Adjustments, and all the changes approved by the Board during the hearings.

California Government Section 29089 provides that the adoption of the final budget may be accomplished by referencing the Final Budget document rather than specifically including the numerical information in the resolution itself. It is recommended that the Board adopt the Fiscal Year 2007-2008 budget by reference. A budget adopted by reference rather than by specific designation has the same effect and is governed by the same legal requirements.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The County is required to have an adopted Final Budget for each Fiscal Year.

Financial Impact? () Yes (X) No	Current FY Cost: \$	Annual Recurring Cost: \$
Budgeted In Current FY? () Yes () No () Partially Funded		
Amount in Budget: \$ _____		List Attachments, number pages consecutively _____
Additional Funding Needed: \$ _____		Resolution _____
Source:		_____
Internal Transfer _____		_____
Unanticipated Revenue _____ 4/5's vote		_____
Transfer Between Funds _____ 4/5's vote		_____
Contingency _____ 4/5's vote		_____
() General () Other		_____

~~CLERK'S USE ONLY.~~ ~~COUNTY ADMINISTRATIVE OFFICER:~~

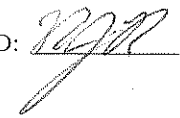
Res. No.: 07.448 Ord. No. _____
Vote - Ayes: 5 Noes: _____
Absent: _____

Requested Action Recommended
 No Opinion
Comments: _____

6 Approved
() 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

CAO: 

MARIPOSA COUNTY RESOLUTION NO. 07-448

**ADOPTING THE 2007-2008 FISCAL YEAR BUDGET
AND AUTHORIZING CERTAIN ACTIONS IN ORDER TO
IMPLEMENT THE FISCAL YEAR 2007-2008 BUDGET**

WHEREAS, the Recommended Budget for the County of Mariposa, State of California, for the Fiscal Year 2007-2008 was prepared, made available for distribution, and distributed according to law; and

WHEREAS, notice that the Recommended Budget was prepared and made available for distribution and specifying the time and place of hearing for the purpose of fixing the Proposed Budget and was published for the time and in the manner required by law; and

WHEREAS, a hearing upon the Proposed Budget was held, at which hearing the items of the budget were considered and discussed, and the hearing having been continued from day to day, and therefore being no requests or applications on file with the Board of Supervisors for further hearing, and the Board having declared the hearing concluded, and this being the time for the adoption of the Final Budget of Mariposa County for Fiscal Year 2007-2008.

NOW, THEREFORE BE IT RESOLVED that the Board of Supervisors herein delegates certain authorities and provides direction concerning the administration of the budget for Fiscal Year 2007-2008.

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 may transfer budgeted benefits among the various budget units as necessary to ensure that all benefit costs are covered.
3. The Auditor may transfer appropriations for Accrued Benefits and Unemployment Insurance as required, up to the total authorized amount for these purposes.
4. The Auditor is authorized to pay year-end expenses from the budget of the year in which the expenses were incurred, in accordance with the policy adopted by the Board of Supervisors in the Fiscal Year of 1997-1998.
5. Departments shall be responsible for budgets by object expense (category), except that appropriations for travel shall not exceed the budgeted amount without prior approval by the Board of Supervisors and the Auditor shall not issue a warrant for an expense exceeding the appropriated amount in a line item.
6. Departments shall prepare for the Board of Supervisors approval, a Board Agenda Item and Budget Action form for any transfers that increase or decrease any one line item in excess of \$1,000.

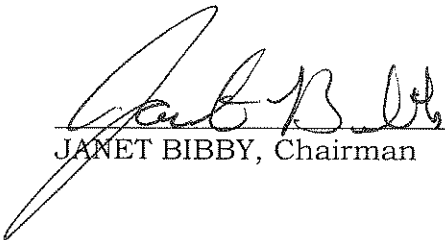
7. Administration shall adjust existing positions and allocations of existing positions to be consistent with the adopted Final Budget for Fiscal Year 2007-2008 without further action by the Board of Supervisors.

BE IT FURTHER RESOLVED, that the Auditor is authorized to adjust each fund as necessary to balance the funds and the budget, and if necessary, to balance any fund by reducing said fund's general reserve; and

BE IT FURTHER RESOLVED, that the Auditor shall compile and publish the Final Budget which by this reference is made part hereof, and said document meets the minimum requirements set forth in Section 29089 of the California Government Code.

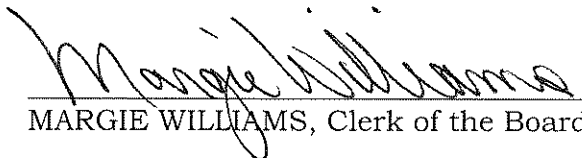
PASSED AND ADOPTED by the Board of Supervisors of the County of Mariposa, State of California on this 18th of September 2007, by the following vote:

AYES:	ABORN, TURPIN, BIBBY, FRITZ, PICKARD
NOES:	NONE
ABSENT:	NONE
ABSTAINED:	NONE



JANET BIBBY, Chairman

ATTEST:



MARGIE WILLIAMS, Clerk of the Board

APPROVED AS TO FORM:



THOMAS P. GUARINO, County Counsel



COUNTY of MARIPOSA

P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

JANET BIBBY, CHAIR
LYLE TURPIN, VICE CHAIR
BRAD ABORN
DIANNE A. FRITZ
BOB PICKARD

DISTRICT III
DISTRICT II
DISTRICT I
DISTRICT IV
DISTRICT V



MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: RICHARD J. BENSON, CAO
FROM: MARGIE WILLIAMS, Clerk of the Board *MW*
SUBJECT: Approve a Resolution Adopting the Fiscal Year 2007-2008 Final Budget as Reviewed and Amended, and Authorize Certain Actions to Implement the Budget

RESOLUTION 07-448

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on September 18, 2007

ACTION AND VOTE:

Item 7 – Rick Benson provided information on the summary of personnel actions affecting the FY 2007-08 budget as concurred to during the budget hearing, and he advised that there is a balance of \$547,370 in the General Fund Contingency. (M)Aborn, (S)Fritz, item 7 was approved/Ayes: Unanimous.

CA-7 Approve a Resolution Adopting the Fiscal Year 2007-2008 Final Budget as Reviewed and Amended, and Authorize Certain Actions to Implement the Budget (County Administrative Officer/Personnel/Risk Manager); Res. 07-448

Cc: Department Heads
File

9-18-07

Summary of Personnel Actions Affecting 2007-08 Budget

Assessor's Office

- Allocated one Assessment Recording Clerk III position
- Deleted one Assessment Recording Clerk I/II position
- Increased Assessment Office Manager salary by 7% to resolve compaction issue

Health Department

- Reclassified one Senior Office Assistant to Secretary

Social Services Department

- Allocated one additional Social Service Supervisor II position

General Fund Impact

- Reduction of \$1554

Final Contingency Balance - \$557,370

$$\begin{array}{r} - 10,000 \\ \hline 547,370 \end{array}$$
 5,000 Yes Ram / *5,000* Rural media