

96-474

DEPARTMENT: Auditor

BY: Ken Hawkins

PHONE: 966-7606

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ___ No ___)

On an annual basis the auditor's office verifies to the California State Library what the county has appropriated for the current library budget. If Mariposa County is to receive funding from the state for the 1996-97 year, appropriations must meet or exceed the amount appropriated in the 1995-96 year. During 1995-96 year the county appropriated \$193,961 as compared to \$187,333 for the 1996-97 year, or a shortage of \$6,628. The county has budgeted to receive \$3,760 in revenue from this program, however, the state has increased funding to this program allowing the county to receive about \$6,727. Therefore if the county does not increase appropriations by \$6,628, we will need to reduce our budgeted revenue by \$3,760. But if we increase our appropriations by \$6,628 our anticipated revenue will increase from \$3,760 to \$6,727. But in order to receive this additional revenue, the county will have to transfer contingencies of \$6,628 to the library for appropriation. This is the classic Catch 22 situation where if you don't increase appropriations, budgeted revenue is lost, but if you appropriated the extra amount, net cost to the county will have increased by \$3,661.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The county has complied with requirements of the State Library Fund in the past. If the CAO is aware of this funding problem it sometimes is appropriated for at the budget hearings.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

A loss of \$3,760 in library revenue.

COSTS: () Not Applicable A. Budgeted current FY \$ _____ E. Total anticipated costs \$ _____ C. Required additional funding \$ _____ D. Internal transfers \$ _____		SPECIAL INSTRUCTIONS: List the attachments and number the pages consecutively: _____ _____ _____
SOURCE: () 4/5ths Vote Required A. Unanticipated revenues \$ _____ B. Reserve for contingencies \$ _____ C. Source description: _____ Balance in Reserve for Contingencies, if approved: \$ 128,263		

CLERK'S USE ONLY:
 Res. No.: 96-474
 Vote - Ayes: 4
 Absent: _____
 Approved: _____
 Minute Order Attached () No Action Necessary

Ord. No. _____
 Noes: Stewart
 Abstained: _____
 Denied: _____

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
 This item on agenda as:

Recommended
 Not Recommended
 For Policy Determination
 Submitted with Comment
 Returned for Further Action

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

Comment: _____
A.O. Initials: [Signature]

