

DEPARTMENT: Administration BY: Mike Coffield PHONE: 966-3222
County Administrative Officer

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes___ No___)
Recommendation to Revise and/or Adopt the Attached Resolution Adopting
the 1995/96 Proposed Budget

The attached memorandum outlines the recommendations of the
Administrative Officer, summarized above.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The County Administrative Officer regularly addresses the issues of the
budget and makes recommendations to the Board. The Board normally
adopts a proposed budget each fiscal year, and has annually set the
time for public hearings and directed departments in the administration
of budgets prior to adoption of the final fiscal year budget.

This action is in compliance with the Budget Act.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

- 1. The Board may select a number of alternatives in the
recommendation of the attached memorandum.

COSTS: (x) 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:
Recommendation of Administrative Officer _____

CLERK'S USE ONLY:
Res. No.: 95-338 Ord. No. _____
Vote - Ayes: 4 Noes: _____
Absent: 1 Absainted: _____
() Approved () Denied
(x) 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

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

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

Comment: _____

A.O. Initials: _____

Mariposa County Board of Supervisors

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



MIKE COFFIELD
County Administrative Officer


MARGIE WILLIAMS
Clerk of the Board

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July 11, 1995

To: Board of Supervisors

From: Mike Coffield 
County Administrative Officer

Subj: **1995-96 Proposed Budget**

Overview - As reflected in the April 25, 1995 Budget Outlook Report, general revenues, with which all programs having a net county cost are financed, are projected to increase by approximately 3% in 1995-96. That \$326,000 in additional on-going funding is fully committed in this Proposed Budget to maintaining the prior year's level of service in all programs, but this was possible only due to the reductions implemented by the Board last year. No program reductions will be necessary this year unless the State Legislature again turns to County Supervisors for the spending discipline required to balance the State's systemic budget deficit, or the Board wishes a major redirection of program priorities. Accordingly, it is my

Recommendation that the Board

1. Revise as desired, and then pursuant to Government Code Section 29063, pass the attached resolution adopting the Proposed Budget as the County's spending plan until the Final Budget is adopted, or,
2. if the Board prefers, adoption of the Proposed Budget may be trailed one week until July 18, 1995.

State Budget status - Despite conventional wisdom to the contrary, the Governor's proposed shift of AFDC responsibilities to counties in exchange for 70% funding for Trial Courts has survived despite its cool reception from the Legislature. Two other less damaging realignment proposals are also under consideration, to revise the funding relationship in the Juvenile Justice system, and to realign Children's Programs. Only the Governor's proposal appears to threaten immediate dire fiscal consequences for Mariposa County. We will continue to monitor developments in Sacramento, and update the Board on anticipated impacts of the options as they are developed.



MARIPOSA COUNTY RESOLUTION NO. 95-338

**ADOPTING THE 1995/96 FISCAL YEAR BUDGET
AND AUTHORIZING CERTAIN ACTIONS
IN ORDER TO IMPLEMENT THE FY 1995/96 PROPOSED BUDGET**

WHEREAS, the Board of Supervisors has received the fiscal year 1995/96 Proposed Budget; and

WHEREAS, certain recommendations are made by the County Administrative Officer to the Board of Supervisors in order to achieve a balanced proposed budget for the fiscal year 1995/96;


WHEREAS, the purchase of fixed assets for the District Attorney - Family Support Division for Statewide Child Support Automation is necessary prior to adoption of the Final Budget by the Board of Supervisors;

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 proposed budget of the County of Mariposa for the fiscal year 1995/96 is hereby adopted as specified by object of expenditure within each budget unit reflected in Attachment A; and

BE IT FURTHER RESOLVED that the District Attorney is hereby authorized to purchase fixed assets for the District Attorney - Family Support Division of Mariposa County for Statewide Child Support Automation prior to adoption of the Final Budget by the Board of Supervisors.

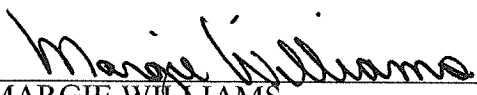
PASSED AND ADOPTED by the Board of Supervisors of the County of Mariposa, California this 11th day of July, 1995, by the following vote:

AYES: REILLY, BALMAIN, STEWART and PARKER
NOES: NONE
ABSENT: TABER
ABSTAINED: NONE



GARRY R. PARKER, 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: 1995/96 Proposed Budget and Authorization for the
Purchase of Automated Equipment by the District
Attorney's Office/Family Support Division; Res. 95-338

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on July 11, 1995

ACTION AND VOTE:

10:01 a.m. Recommendation to Revise and/or Adopt Resolution Adopting the 1995/96 Proposed Budget (4/5ths Vote Required) (County Administrative Officer)

BOARD ACTION: Mike Coffield, County Administrative Officer, presented 1995/96 Proposed Budget. Chairman corrected Agenda wording to require 3/5ths vote for adoption, not 4/5ths as shown on Agenda. County Administrative Officer reviewed departmental budgets and requests. County Administrative Officer requested that Board provide authorization to the District Attorney, Family Support Division, for the purchase of mandated automated equipment previously authorized during the 1994/95 budget year. Board entertained a discussion relative to providing funds for outside legal counsel for the Grand Jury in an amount of \$20,000. County Administrative Officer will provide the Board with an amount of direct costs incurred during the previous Grand Jury's activities, excluding staff time. Board directed County Administrative Officer to designate \$20,000 from General Contingency to the Grand Jury budget for outside legal counsel; to bring back cost figures incurred by the previous Grand Jury; increase Capital Improvement Fund in the amount of \$208,000 for the proposed Government Center; return a recommendation to the Board deleting projects that are determined to be outdated and to make adjustments to the Proposed Budget, pages 158 and 160. Board agreed to continue item after scheduled Public Hearings at 11:00 a.m.

2:40 p.m. Continuation of previous discussion relative to the adoption of the 1995/96 Proposed Budget. County Administrative Officer restated previous direction received from Board as follows: To move \$20,000 from General Contingency to the Grand Jury budget for the purpose of hiring outside legal counsel; \$208,000 from Interfund Transactions to Capital Improvement Plan

MINUTE ORDER (07/11/95)
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for the Government Center; to provide Board with a listing of potentially outdated projects for Board's consideration of the fund balances that can be utilized for other purposes; and reminded Board that the District Attorney needs expressed Board authorization to purchase fixed assets prior to the adoption of the Final Budget, in accordance with the Government Code. Board concurred and provided direction to effect purchase by the Family Support Division. County Administrative Officer informed the Board that the Proposed Budget must be adopted prior to July 20, 1995. Discussion returned to previous direction of moving \$20,000 from Contingency into the Grand Jury budget for outside legal counsel, costs, setting fund allocation precedence and other alternatives. Board concurred and provided redirection to County Administrative Officer that the outside legal counsel funding issue can be addressed after obtaining additional cost information, etc. Chairman initiated discussion of pages 109 and 110 regarding Public Works departmental requests for additional funding in the amount of \$384,083 and staff lay-offs associated with correcting imbalance between labor/materials. Chairman Parker informed Board of a correction to page 155, paragraph 2, in that the program description should be deleted as it describes previous year, rather than current year. County Administrative Officer addressed Chairman's concern relative to the library project not being included as a Capital Improvement Project and that the Federal Government has not funded the Library Services and Construction Act (LSCA) to date. Therefore, an appropriation will be considered upon funding of the LSCA. Chairman asked Board to look into a solution to remedy the imbalance between labor/materials within the Public Works budget. County Administrative Officer advised Board that he will amend Resolution adopting 1995/96 Budget if the Board would like to take action at this time. (M) Balmain to adopt 1995/96 Proposed Budget as discussed, (S) Reilly, Res. 95-338 adopted/Ayes: Reilly, Balmain, Stewart and Parker; Excused: Taber.

cc: All Departments
Board Members
File

1995-96 PROPOSED BUDGET RESOLUTION

TYPE	SALARIES AND BENEFITS	SERVICES AND SUPPLIES	OTHER CHARGES	FIXED ASSETS	CONTINGENCY RESERVE	RESERVE INCREASES	OPERATING TRANSFERS	TOTAL BUDGET
DEPARTMENT	7,611	1,001,400					1,819,684	2,828,695
WATER AGENCY	7,611	1,001,400					1,819,684	2,828,695

*TOTAL AGENCIES								

COUNTY								
ADMINISTRATIVE OFFICE	185,033	70,252						255,285
AGRICULTURE COMMISSION	57,110	58,534		1,500				115,644
AIR POLLUTION - TRANSPORTATION	73,366	16,946						91,812
ASSESSMENT APPEALS BOARD		1,250						1,250
ASSESSOR/RECORDER	513,584	34,535						548,119
AUDITOR	292,111	22,132						314,243
BOARD OF SUPERVISORS	295,922	28,000		500				28,000
CONSTABLE	51,170	14,000						338,450
CONTINGENCY RESERVE - GENERAL					135,000			65,170
COUNTY CLERK	54,037	7,650						135,000
COUNTY COUNSEL	125,847	7,111						61,687
DA -DISTRICT ATTORNEY-CRIMINAL	239,641	31,007						132,958
DA -FAMILY SUPPORT	250,203	38,384		31,821				270,648
DA -FAMILY SUPPORT COLLECTION								320,408
DA -VICTIM WITNESS	36,966	13,979						53,343
DATA PROCESSING	61,691	193,393		2,398				255,084
ELECTIONS	48,867	71,900						120,767
FARM ADVISOR	35,477	18,990						54,467
FIRE PROTECTION	67,705	214,870		45,229				327,804
GRAND JURY		16,897						16,897
HS - SOCIAL SERVICES ADMIN.	1,211,072	457,180						1,668,252
HS - SOCIAL SERVICES PROGRAMS	29,177	985,776						3,682,000
HS -MENTAL HEALTH/ALCOHOL&DRUG	150,000	773,575	3,682,000				1,587,119	1,014,953
INSURANCE								923,575
INTERFUND TRANSACTIONS								11,100
LAFCC	153,766	11,100						189,000
LIBRARY		35,234						274,331
LIBRARY-LITERACY								48,806
MUNICIPAL COURT	238,561	35,770						349,812
PERSONNEL	38,331	10,475						364,687
PLANNING DEPARTMENT	306,987	42,825						70,506
PROBATION	284,719	63,968	16,000					1,164,281
PROBATION - JUVENILE HALL	62,106	7,650						219,442
PUBLIC HEALTH	494,928	658,665						95,684
PUBLIC WORKS - ADMINISTRATION	187,623	31,819		9,407				186,171
PW - AIRPORT		94,784	900					15,100
PW - DISTRICTS MAINTENANCE	121,045	65,126						495,197
PW - ENGINEER/SURVEYOR		15,100						192,312
PW - FACILITIES MAINTENANCE	301,780	193,417						116,069
RECREATION - HGD	150,682	41,630						49,862
SENIOR NUTRITION PROGRAM	40,030	76,039						2,478,111
SENIOR SERVICES	7,623	42,239						234,321
SHERIFF - CORONER	1,991,939	486,172						965,094
SHERIFF-CORONER BOATING SAFETY	152,821	41,500		40,000				
SHERIFF/CORONER JAIL	632,674	332,420						

1995-96 PROPOSED BUDGET RESOLUTION

TYPE ----- DEPARTMENT ----- COUNTY	SALARIES BENEFITS	SERVICES AND SUPPLIES	OTHER CHARGES	FIXED ASSETS	CONTINGENCY RESERVE	RESERVE INCREASES	OPERATING TRANSFERS	TOTAL BUDGET
SUPERIOR COURT	117,355	222,308						339,663
TREASURER-TAX COLLECTOR	210,281	73,441						283,722
VETERANS SERVICES	131,767	13,892						145,659
*TOTAL COUNTY	9,403,997	5,713,963	3,700,931	130,855	135,000		1,587,119	20,671,865

ENTERPRISE FUND								
PLANNING & BLDG. PERMITS DEPT	263,760	82,352		6,500				352,612
SOLID WASTE ENT. FUND - PW	50,121	662,476		30,000	51,880			794,477
*TOTAL ENTERPRISE FUND	313,881	744,828		36,500	51,880			1,147,089

INTERNAL SERVICE FUND								
FLEET MAINTENANCE - ISF	283,184	629,844	205,760	649,898	84,506			1,853,192
HEAVY EQUIPMENT REPLACEMENT		100,836						100,836
VEHICLE REPLACEMENT		233,417						233,417
*TOTAL INTERNAL SERVICE FUND	283,184	964,097	205,760	649,898	84,506			2,187,445

SPECIAL								
ACCRUED BENEFITS		364,500					100,000	100,000
ADVERTISING				1,868,996	171,427			535,927
CAPITAL IMPROVEMENT PLAN				35,000				1,868,996
FIRE TRUCK REPLACEMENT				4,000				35,000
FISH AND GAME	3,490	2,400						9,890
HCD - CSBG	109,479	262,150			20,000			391,629
HCD - HEAD START	288,010	85,100						373,110
HCD - HOUSING & COMMUNITY DEV.	37,035	433,650			3,000			473,685
HCD - HOUSING ADMINISTRATION	28,600	33,450			35,083			97,133
HCD - HOUSING AUTHORITY	31,545	363,150			6,000			400,695
HCD - HOUSING AUTHORITY - CERT	31,545	395,650			21,500			448,695
LAW LIBRARY	150	8,500						8,650
LIABILITY SET-ASIDE		300,000					450,000	450,000
LOCAL TRANSPORTATION COMM.		73,651						300,000
PL - TRANSPORTATION PLANNING	41,582							115,233
PW - ROADS	1,420,611	1,172,342	20,000	146,000	4,576			2,763,529
TRANSIT	76,713	281,159					900,000	337,872
WORKERS COMPENSATION								900,000
*TOTAL SPECIAL	2,068,760	3,775,702	20,000	2,053,996	261,586		1,450,000	9,630,044

SPECIAL DISTRICT								
COULTERVILLE CSA	53,364		15,310	2,000	9,631	41,543		119,848
COULTERVILLE LIGHTING	3,346					45,170		50,516
DON PEDRO - 1M	8,773		155		1,627	181,250		191,805

1995-96 PROPOSED BUDGET RESOLUTION

TYPE ----	DEPARTMENT -----	SALARIES AND BENEFITS -----	SERVICES AND SUPPLIES -----	OTHER CHARGES -----	FIXED ASSETS -----	CONTINGENCY RESERVE -----	RESERVE INCREASES -----	OPERATING TRANSFERS -----	TOTAL BUDGET -----
	SPECIAL DISTRICT								
	DON PEDRO SEWER		43,173			5,000	10,788		58,961
	HORNITOS LIGHTING		2,024		2,000		7,557		11,581
	MARIPOSA LIGHTING		12,240		20,000		193,340		225,580
	MARIPOSA PARKING		15,892	185		909			16,986
	MARIPOSA PINES SEWER	5,123	16,625			2,500	19,323		38,448
	YOSEMITE WEST		240,072	15,000	40,000	33,000	35,727		368,922
	*TOTAL SPECIAL DISTRICT	5,123	395,509	30,650	64,000	52,667	534,698		1,082,647

TOTAL		12,082,556	12,595,499	3,957,341	2,935,249	585,639	534,698	4,856,803	37,547,785

County Budget process - The Board approved the Budget Guidelines in April, and instructions were issued to the departments immediately thereafter. Baseline requests (the funding necessary to maintain the prior year's service level) were due on May 22, 1995 and Program Adjustments (increases above the prior year service level) were due on June 5, 1995. Due to the reductions made last year to address the County's local revenue shortfall, the 3% increase in general revenues was sufficient to cover the known increases in cost which were expected from the prior year's negotiated salary increases, merit and longevity increases, full year funding of the positions added last year, restoration of the Investment Manager, the initial costs for implementing the Visitor's Bureau and increases in prosecution and trial related expenses of both courts. Additionally, funding was restored to the prior year level for Worker's Compensation, Liability Reserve, Accrued Benefits, and Data Processing. Although the Budget Outlook report projected approximately a \$300,000 fund balance, only \$65,500 of fund balance was used to balance the Proposed Budget, and that will offset the cost of the Primary Election, which we are treating as a one-time expense, since it is not required annually. Therefore, even if our recalculations of revenue trends after the close of the fiscal year do not justify additional general revenues for the Final Budget, there will be significant one-time funds available for deliberations.

Program Adjustment Requests - There were 63 Program Adjustments requested, totaling \$2,151,527 with a net county cost of all requests of \$1,174,653. **Since the Budget Guidelines approved by the Board directed development of a Baseline Proposed Budget, none of these Program Adjustments has been approved.** Also, due to the recent arrival of the Visitor's Bureau Director, no budget requests have yet been prepared for that function. The table below summarizes the Proposed Budget, requested program enhancements and the total request by category of expense:

	1994-95 Adopted	Baseline Changes	1995-96 Proposed	Program Adj. Reqs.	1995-96 Total Reqs.
Salaries and Benefits	11,848,449	234,107	12,082,556	-176	12,082,380
Services and Supplies	16,007,267	-3,411,768	12,595,499	654,928	13,250,427
Other Charges-Support and Care	3,758,337	199,004	3,957,341	0	3,957,341
Fixed Assets	5,036,515	-2,310,111	2,726,404	1,496,775	4,223,179
Contingency Reserve	877,010	-291,371	585,639	0	585,639
Reserve Desig.Inc/Gen'L Res.	449,704	84,994	534,698	0	534,698
Operating Transfers	1,784,837	3,071,966	4,856,803	0	4,856,803
Total Expenditures	39,762,119	-2,423,179	37,338,940	2,151,527	39,490,467
Program Revenues	-22,229,162	2,439,645	-19,789,517	-976,874	-20,766,391
General Purpose Revenues	-10,408,073	-323,266	-10,731,339	0	-10,731,339
Reserve Designation Reduction	0	0	0	0	0
Fund Balance - Special Fund	-6,534,782	-217,802	-6,752,584	0	-6,752,584
Fund Balance - General Fund	-590,102	524,602	-65,500	0	-65,500
Total Revenues	-39,762,119	2,423,179	-37,338,940	-976,874	-38,315,814
Total				1,174,653	1,174,653

Proposition 172 funding - This year's Proposition 172 funding has been allocated to the following "public safety" departments as follows:

District Attorney -	\$ 81,728
Sheriff -	\$ 425,000
Probation -	\$ 57,685
Fire Protection -	\$ <u>45,580</u>
Total	\$ 609,993

We have not met to discuss the allocation formula since it was first developed, and that allocation was based on total appropriations in the base year. AB 2788, which also imposed a Proposition 172 maintenance of effort requirement for county funding of the departments at no less than the 1992-93 level as a pre-condition of receiving the funding also specified that no grant funds be used in the base level funding computation. The Board will be advised during Final Budget Deliberations whether an allocation based on "net county cost" is desired by the affected departments. It should be noted that no new funds would result from any reallocation. Departments gaining a greater allocation of Proposition 172 funds would have a reduced net county cost equal to the increased net county cost of the departments losing Proposition 172 funds.

Visitor's Bureau - The new director was not hired in time to prepare a Baseline Budget, nor Program Adjustments. These will be developed as soon as possible, and forwarded to the Board well prior to deliberations. The issue of increasing the Transient Occupancy Tax for tourism promotion activities will be dealt with in the context of the budget, in light of competing demands, and in light of the projected use for the additional funds. In the interim, the Visitor's Bureau Director was included in Administration budget, with a nominal level of services and supplies, offset by revenues from the Advertising Fund. It is anticipated that following budget deliberations, a separate budget unit will be established for this activity.

Areas of known underfunding - The general revenues available for the Baseline Budget were insufficient to address some requested increases which were justified baseline items in light of spending trends during the prior year, but which required such an increase over the budgeted level as to be unaffordable. These are discussed below.

Sheriff - The department requested \$45,000 in additional county vehicle expense, however, in order to approve an increase of that magnitude, reductions from Board approved service levels in another department would have been required. The department informs me that this "underfunding" was required four years ago as a budget balancing expedient and that they have not yet been able to get it corrected. Last year during budget deliberations a supplemental appropriation to the Fleet Maintenance ISF was necessary in part because the department did not have sufficient appropriations to pay their outstanding invoices.

Fire Protection - The Fire Chief requested an additional \$30,000 for fire engine maintenance which could not be approved. During the last several Mid-year reports, supplemental appropriations have been necessary to continue to maintain our aging fleet of emergency vehicles.

Senior Nutrition - The expenses for raw food have risen beyond this grant funded programs ability to continue to pay them; their request this year was for an additional \$7,000. For the past two years, some supplement to the budget has been required mid-year.

Revenue Shortfalls - Several departments submitted Baseline Budgets with significantly lower levels of program revenues, but without corresponding reductions in spending levels. If approved as requested, these would have required a significant infusion of general revenues, at the expense of existing programs. Since program revenue increases typically are used to increase spending rather than reduce net county cost, it follows that revenue reductions should be matched with spending reductions. Accordingly, all requests for significant replacement for lost program revenues with general funds were denied. This is, in effect, an extension of the Board's determination that grant funded positions or costs not "automatically" become a county liability. By deliberations, the identification of spending reductions necessitated by revenue losses, or revised estimates of the revenue levels will be provided.

Use of HTE Budget Preparation Software - This year the full functionality of the HTE budget preparation software was tested. Budget requests went first to the Auditor, who entered them into the mainframe system, then the requests were downloaded via diskette into the Administrator's PC-based system for analysis and decision-making. Far less effort was required by the department's for input, and the necessity for reconciliation between the two systems was completely eliminated. The departmental expenditure and revenue detail sheets were printed directly off the mainframe, eliminating a very time consuming, error-prone preparation of that same information on spreadsheets. Many areas for improvement were identified, however, when those are resolved, much of the budget process, as well as the budget management status report process, will be automated. The past investments by the Board in automation and a revised account and fund structure are already paying dividends in enhanced staff productivity.