



CALAVERAS COUNTY BOARD OF SUPERVISORS AGENDA SUBMITTAL

Short Name/Subject FY 2019-20 Recommended Budget Special Revenue Funds	Board Meeting Date June 25, 2019	Agenda Number 27
Dept: Administrative Office Contact: Christa VonLatta Phone: 209/754-6025	Supervisory District Number Countywide	Consent Agenda
Published Notice Required? No Public Hearing Required? No		Estimated Time: 0
Type of Document? Resolution PowerPoint Presentation Included? No Budget Transfer Included (Must be signed by Auditor)? No Complete Agreement Required? No Position Allocation Change? No		

RECOMMENDATION:

Adopt a Resolution approving Fiscal Year 2019-20 Recommended Budget for Special Revenue Funds.

DISCUSSION/SUMMARY:

The County Administrative Officer (CAO) has adjusted the FY 2019-20 Recommended Budget to reflect Board direction provided during the FY 2019-20 Recommended Budget Hearings, which began on June 11, 2019 and concluded on June 12, 2019.

The County is in compliance with the County Budget Act (California Government Code Section 29000 et seq.) and all requirements pertaining to the compilation of the FY 2019-20 Recommended Budget. All Designated/Special Revenue funds are balanced as submitted. Total appropriations for all Designated/Special Revenue Funds are \$47,620,446.

On June 26, 2012, the Board adopted Resolution 2012-087 adopting Governmental Accounting Standards Board (GASB) Statement No. 54 Fund Balance Policy. It requires the Auditor Controller, in consultation with the County Administrative Officer, to annually bring to the Board of Supervisors funds that are determined to fall within the *Committed Fund Balance*. The Board shall then adopt a resolution before fiscal year-end to establish or maintain the specific purpose for the funds. The attached resolution also includes the required language and list of committed fund balances as required per the County Fund Balance Policy.

FINANCING:

Adoption of the FY 2019-20 Recommended Budget establishes appropriations for County departments, Districts and Designated/Special Revenue Funds, establishes position allocations and controls, and approves the purchase of capital assets.

ALTERNATIVES:

The Board could elect not to approve the FY 2019-20 Recommended Budget. That alternative is not recommended in that Government Code Section 29064(a) requires the Board adopt a Recommended Budget on or before June 30 of each fiscal year.

OTHER AGENCY INVOLVEMENT:

Auditor-Controller

APPROVED BY:


Christa Vol Latta, Deputy CAO

6/19/2019

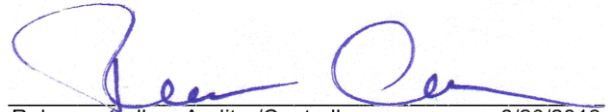

Megan Stedfeld, County Counsel

6/19/2019



Diane Severud, Deputy Clerk of the Board of Supervisors

6/20/2019



Rebecca Callen, Auditor/Controller

6/20/2019



Albert Alt, County Administrative Officer

6/21/2019

BOARD OF SUPERVISORS, COUNTY OF CALAVERAS
STATE OF CALIFORNIA
June 25, 2019

Resolution
No. (ID # 4617)

**RESOLUTION APPROVING FISCAL YEAR 2019-20
RECOMMENDED BUDGET FOR CERTAIN COUNTY
SPECIAL REVENUE/DESIGNATED FUNDS AND
COMMITTED FUND BALANCES**

WHEREAS, California Government Code Sections 29062 and 29063 have been complied with; and

WHEREAS, public budget hearings were conducted beginning on June 11, 2019 and ending on June 12, 2019, during which time all additions and deletions to Fiscal Year 2019-20 Recommended Budget were considered.

WHEREAS, on June 26, 2012, the Board adopted Resolution 2012-087 adopting GASB Statement No. 54 Fund Balance Policy, whereby the Board must annually approve the Committed Fund Balances before fiscal year end.

NOW THEREFORE BE IT RESOLVED, that Fiscal Year 2019-20 Recommended Budget for certain County Special Revenue/Designated Funds are hereby adopted in accordance with California Government Code Section 29064, as detailed in the attached Designated/Special Revenue Fund Report set forth as Exhibit A, attached hereto and made a part hereof by this reference.

Chair

ATTEST

Rebecca Turner, Ex-Officio Clerk
of the Board of Supervisors, County of Calaveras

Deputy Clerk