

BEFORE THE BOARD OF SUPERVISORS  
OF THE  
COUNTY OF FRESNO, STATE OF CALIFORNIA

IN THE MATTER OF INCREASING THE COMMITTED )  
FUND BALANCE IN THE GENERAL FUND IN THE )  
AMOUNT OF \$600,000 TO ESTABLISH THE COUNTY ) RESOLUTION  
SERVICE AREA REVOLVING FUND AND DECREASING )  
THE UNASSIGNED FUND BALANCE IN THE GENERAL )  
FUND IN THE AMOUNT OF \$600,000 )

WHEREAS, the County of Fresno requires \$600,000 to establish a County Service Area Revolving Fund under Government Code Subsection 25214.5; and

WHEREAS, the County of Fresno has sufficient funds available in the Unassigned Fund Balance of the General Fund 0001, Subclass 10000 to establish the County Service Area Revolving Fund; and

WHEREAS, \$600,000 will be committed to establish the County Service Area Revolving Fund by committing currently unassigned fund balance in the General Fund 0001, Subclass 10000; and

WHEREAS, the \$600,000 will be funded by a decrease in the FY 2016-17 Unassigned Fund Balance of the General Fund 0001, Subclass 10000; and

NOW, THEREFORE, IT IS ORDERED that the Auditor-Controller/Treasurer-Tax Collector is authorized to decrease the FY 2016-17 Unassigned Fund Balance as follows:

|          |       |                         |                    |
|----------|-------|-------------------------|--------------------|
| FUND     | 0001  | General Fund            |                    |
| SUBCLASS | 10000 |                         |                    |
| ACCOUNT  | 2230  | Fund Balance-Unassigned | <u>(\$600,000)</u> |

BE IT FURTHER RESOLVED, and it is ordered that the decrease in the Unassigned Fund Balance shall be offset by the Auditor-Controller/Treasurer-Tax Collector making an increase in the FY 2016-17 Committed Fund Balance of the General Fund, as follows:

1  
2 FUND 0001 General Fund  
3 SUBCLASS 10000  
4 ACCOUNT 2232 Fund Balance-Committed  
5 (Committed – CSA Revolving Fund) \$600,000  
6

7 Approved as to Accounting Form:

8 Oscar J. Garcia, CPA

9 Auditor-Controller/Treasurer-Tax Collector  
10


11  
12 By   
13  
14

15 THE FOREGOING was passed and adopted by the following vote of the  
16 Board of Supervisors of the County of Fresno this 7<sup>th</sup> day of February, 2017, to-  
17 wit:

18 AYES: Supervisors Borgeas, Magsig, Mendes, Pacheco, Quintero

19 NOES: None

20 ABSENT: None  
21

22   
23 Brian Pacheco  
24 CHAIRMAN, Board of Supervisors

25 ATTEST:

26 BERNICE E. SEIDEL

27 Clerk, Board of Supervisors

28 By   
Deputy