

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

IN THE MATTER OF INCREASING THE FY 2016-17 )	
APPROPRIATIONS FOR THE INTEREST AND )	RESOLUTION
MISCELLANEOUS EXPENDITURE ORG 2540 IN THE )	
AMOUNT OF \$6,271,287 AND DECREASING THE )	
ASSIGNED FUND BALANCE FOR THIRD PARTY )	
<u>PAYER IN THE AMOUNT OF \$6,271,287 )</u>	

WHEREAS, the Interest and Miscellaneous Expenditure Org 2540 requires an increase in appropriations in the amount of \$6,271,287 to fund reimbursement costs associated with the County's Pension Obligation Bonds (POBs); and

WHEREAS, \$6,271,287 to increase appropriations for the Interest and Miscellaneous Expenditure Org 2540 to cover the reimbursement costs of the County's POBs will be funded by a decrease in the Assigned Fund Balance for Third Party Payer in the General Fund 0001, Subclass 10000; and

WHEREAS, said monies are not included in the FY 2016-17 adopted appropriations of the Interest and Miscellaneous Org 2540; and

WHEREAS, Section 29130 of the Government Code provides for the appropriation of these funds by a four-fifths vote of the Board of Supervisors;

NOW THEREFORE, IT IS ORDERED that the Auditor-Controller/Treasurer-Tax Collector be authorized to increase the appropriations in the FY 2016-17 Interest and Miscellaneous Org 2540 as follows:

FUND	0001	General Fund	
SUBCLASS	10000		
ORGANIZATION	2540	Interest and Misc Expenditures	
7800 – OTHER CHARGES			

1 ACCOUNT 7855 Miscellaneous Refunds \$ 6,271,287  
2 TOTAL OTHER CHARGES \$ 6,271,287  
3 TOTAL APPROPRIATIONS \$ 6,271,287  
4

5 BE IT FUTURE RESOLVED, that the Assigned Fund Balance for Third Party Payer be  
6 decreased as follows:

7  
8 FUND 0001 General Fund  
9 SUBCLASS 10000

10 ACCOUNT 2231 Fund Balance - Assigned \$(6,271,287)  
11 (Assigned - Third Party Payer)  
12

13 Approved as to Accounting Form:

14 Oscar J. Garcia, CPA

15 Auditor-Controller/Treasurer-Tax Collector  
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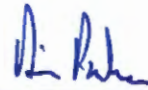
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1 THE FOREGOING was passed and adopted by the following vote of the  
2 Board of Supervisors of the County of Fresno this 28<sup>th</sup> day of February, 2017, to-wit:

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

4 NOES: None

5 ABSENT: None

6 

7  
8 CHAIRMAN, Board of Supervisors

9 ATTEST:

10 BERNICE E. SEIDEL  
11 Clerk, Board of Supervisors

12 By Susan Bishop  
13 Deputy

14 Agenda Item No. 26.2  
15 Resolution No. 17-125  
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