

COUNTY OF SHASTA		Number
ADMINISTRATIVE MANUAL		2-101
SECTION:	Finance and Budget	Budgetary Policies and Controls
INITIAL ISSUE DATE:	February 13, 1990	
LATEST REVISION DATE:	May 3, 2016	
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PURPOSE

To outline the budgetary policies and controls adopted by the Board of Supervisors.

BACKGROUND

In accordance with Government Code section 29125(a), transfers and revisions to the adopted appropriations may be made by an action formally adopted by the Board of Supervisors at a regular or special meeting as follows:

1. If between funds, by a four-fifths vote.
2. If transfers from appropriation for contingencies, by a four-fifths vote.
3. If between budget units within a fund if overall appropriations are not increased, by a majority vote.

Further, Government Code section 29125(b) allows the Board of Supervisors to designate the County Executive Officer or the County Auditor-Controller to approve transfers and revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased.

To expedite financial transactions for the on-going operation of County business, the Board of Supervisors delegates certain responsibilities to the County Executive Officer and/or the County Auditor-Controller

POLICY

The County Executive Officer is authorized to approve the following type of budget changes and exercise the following budget controls over the Adopted Budget:

1. The County Executive Officer is authorized to approve transfers and revisions of appropriations within a budget unit up to \$75,000, including any new capital assets or augmentation of existing capital assets, provided such approval does not increase the overall appropriations of the budget unit.
2. The County Executive Officer will request department heads to submit periodic budget summaries including a mid-year budget review estimating expenditures, revenues, and net county cost for their budget unit(s). Such estimates are needed to ensure timely and accurate assessment of the county's financial position.

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The County Auditor-Controller is authorized to:

1. Control each budget unit by object level rather than by specific line item, except for the object level of capital assets which is controlled by line item.
2. Implement and maintain appropriate accounting and budget controls and systems to ensure that departments operate within adopted budgetary guidelines.
3. Make appropriate technical adjustments to the Adopted Budget contingencies to balance out each fund.
4. Deny all claims for payments from outside vendors for Information Technology services including hardware, software, personal computers, and peripheral equipment which do not have Information Technology approval.

Department Heads are required to:

1. Limit all expenditures to ensure that they remain within each object level in the Adopted Budget. In the event of emergencies or other unforeseen situations which require additional appropriations, Department Heads are directed to communicate their needs to the County Executive Officer as soon as possible.
2. Be responsible for revenues in the Adopted Budget. Notify the County Executive Officer in the event of any revenue shortfall.
3. Reduce spending as necessary to remain within the Adopted Budget Net-County-Cost.

Policy Concerning Receipt of State Mandate Reimbursements

Pursuant to section 6 of Article XIII B of the California Constitution and related statutes and regulations, the State of California is required to make certain reimbursements to the County for the costs associated with certain State mandated programs and services (“State Mandate Reimbursements”).

The County has historically not received the State Mandate Reimbursements in the fiscal year in which the programs and services are provided by certain County departments. As a result, the County General Fund fronts the cost to those County departments in performing those State mandated programs and services for that fiscal year. This may take the form of a department either incurring a Net County Cost for that fiscal year, or receiving a General Fund Contribution for that fiscal year.

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When State Mandate Reimbursements are received from the State for various State mandated programs or services provided in a prior fiscal year, the Auditor-Controller is authorized to deposit the State Mandate Reimbursements in the General Revenue budget unit, instead of the particular budget units of the departments that performed the State mandated programs or services, when the General Fund had previously fronted the cost to the departments of providing those State mandated programs and services in that fiscal year, either in the form of a Net County Cost or as a General Fund Contribution.

RESPONSIBLE DEPARTMENTS

County Administrative Office
Auditor-Controller

REFERENCES

- BOS Policy Resolution No. 2016-01—5/3/16
- BOS Policy Resolution No. 2015-02--9/15/15 (Amended)
- Administrative Update-03/12/13
- Administrative Update-07/13/12
- BOS Policy Resolution No. 2011-01--3/1/11 (Amended)
- BOS Policy Resolution No. 2010-04--4/27/10 (Amended)
- BOS Policy Resolution No. 2007-2--4/24/07 (Amended)
- BOS Policy Resolution No. 2004-4--7/27/04 (Amended)
- BOS Policy Resolution No. 93-5--6/1/93 (Amended)
- BOS Policy Resolution No. 92-2--2/4/92 (Amended)
- Resolution No. 89-195--8/29/89 (Valid)
- Shasta County Ordinance Code 2.12.060
- BOS Policy Resolution No. 1-62--2/2/88 (Valid)