

ADOPTED BY
BOS 6/7/11

Administrative Policy -Budgetary Authority & Procedure

PURPOSE

To establish budget related policies/procedures and designate certain administrative and budgetary authorities.

BACKGROUND

Government code starting with section §29000 (County Budget Act) prescribes budgetary legal deadlines and duties. In addition to establishing the various designations and authorities; this policy, as approved by the Board of Supervisors, will define the duties and deadlines in a clear, concise, and easily understood manner following the County Budget Act. The budget authorities had been included each year as part of the overall budget documents. However budget authorities do not typically change every year so they have been included in this policy so that all budget related items can be found in a single document.

POLICY

The Plumas County Board of Supervisors designates the County Administrative Officer as the Budget Officer-the County Officer to administer, maintain, and monitor the budget and all policies and procedures described therein.

A Budget Committee may be established by the Board of Supervisors and shall consist of two Supervisors and any other county officials deemed necessary by the Board of Supervisors.

Budget Deadlines & Designated Officials

The Budget Officer shall prescribe the procedure, to include date due, in which department's requested budgets shall be submitted.

On or before June 10th Department Heads shall provide the Budget Officer with detailed estimates, including supporting documents, of required financing sources and uses for the departments they administer.

Budget Officer shall review requested budgets for accuracy and determine that funding sources reported are valid. Budget Officer shall make adjustments and provide a balanced, estimating fund balance available, preliminary recommended budget to the Budget Committee

Budget Committee may meet with Department Heads and shall make final recommendations to present to the Board of Supervisors.

On or before June 30th: The Board of Supervisors shall formally adopt a recommended budget as the legal authorization to spend until approval of the adopted budget.

On or before September 8: The recommended budget shall be made available to the public and the Clerk of the Board shall publish notice that budget is available and announce when public hearings will be held.

On or before September 18: (10 days after notice is published): Public hearings shall be held.

On or before October 2: Public hearings shall conclude and Board shall approve the adopted budget.

The Board of Supervisors may adopt the Budget Officer's recommended budget as the adopted (previously referred to as "final") budget using the Budget Officer's estimated fund balances.

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Should the Board elect to adopt the budget using the Budget Officer's estimated fund balances, budget transfers (true-up adjustments) shall be required upon receipt of final fund balance available amounts.

Final fund balance available amounts shall be provided to the Budget Officer, by the County Auditor/Controller, after the modified accrual period has ended (July 31st) and fund balance classifications have been determined, in a written report that shows available balance by fund; no later than August 15th.

If the Board of Supervisors did not approve an adopted budget, the Budget Officer shall make adjustments required to balance the budget based on the final fund balance available received from the Auditor/Controller.

If the Board of Supervisors did approve an adopted budget using the Budget Officer's estimated fund balances, the Budget Officer shall bring budget transfer recommendations, balancing the budgets with actual fund balance available, to the Board for approval as early as possible, but no later than October 2.

On or Before December 1: The Auditor/Controller shall file a copy of the adopted budget, following the State Controller's minimum requirements, in the office of the Clerk of the Board and the office of the State Controller.

The Budget Officer shall make the adopted budget available to the public and county departments determining what, if any, additional information is to be included as the State's version is summarized and not in an easily understood format.

Budgetary Authorities

Budget authority, except those as provided in the Administrative Policy -Year End Budgetary Authority & Year End Audit-related Procedures shall be as follows:

Budget transfers requiring Board approval:

1. Between departments if in different funds.
2. Out of contingencies.
3. In/out a fixed asset if not like items and specific (example out of computer into office supplies).
4. Out of salary and benefits.

Budget transfers requiring Budget Officer approval:

1. Between service and supplies.
2. Into a salary and benefit line item from a service & supply line item.
3. Between salary and benefit line items.
4. In/out of fixed assets as long as the items are like items and specific (example: budget is computer asset but amount doesn't qualify as asset, Budget Officer can authorize transfer from computer asset to computer non-asset account).
3. Between department as long as they are in the same fund- if there are two or more departments in the same fund, if not in same fund then Board approval is required.

The Auditor/Controller is authorized to allow salary and benefit line items to go into the negative if needed.

Department Heads shall correct negative salary and benefit amounts before the next payroll; transferring enough money to cover the remainder of the fiscal year.

Any department expenditure or obligation incurred in excess of the specific budget appropriation shall be the personal obligation of the Department Head. The Auditor/Controller shall issue no warrants, except those as provided in the Administrative Policy - Year End Budgetary Authority & Year End Audit-related Procedures, in excess of department's specific budget appropriations.

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Hiring Extra Help/Temporary Help employees

The Board of Supervisors delegates to County Department heads, following Human Resource hiring procedures, if there are approved budget appropriations, and upon County Administrative Officer approval, authority to hire extra help and/or temporary help for a period not to exceed 60 days. Board approval is required for extra/temporary help that may exceed 60 days.

Hiring Permanent Employees

The Board of Supervisors may appoint a Critical Staffing Committee to review and make hiring recommendations. Departments shall follow the Critical Staffing Committee's procedures prior to filling any permanent County position.

County Property & Vehicles

In no case shall a County vehicle or County property be used directly or indirectly for any purpose unrelated to County business. No County vehicles shall be taken home unless specifically authorized by the Board of Supervisors or the County Administrative Officer. Authority to take County vehicles home shall be updated annually – approval is revoked at the end of each fiscal year and new approval must be obtained for the next fiscal year.

The disposition, lease, sale, or trade-in of all County owned personal property shall be the Purchase Agent's or his/her designee's sole responsibility consistent with Government Code Section §25504 and Plumas County Code 3-1. 19.

Contract/Leases Signing Authority

Departments shall follow the Contract Policy signing authority limits.



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Date: June 6, 2011

To: Honorable Board of Supervisors

From: Shawn Montgomery, Auditor/Cont1

Re: Correct Budget Authority & Procedure Administrative Policy Agenda Item# 3 C. 1

As recommended by County Counsel, please replace the second paragraph under **POLICY**

Replace: "A Budget Committee may be established by the Board of Supervisors and shall consist of two Supervisors and any other county officials deemed necessary by the Board of Supervisors"

With: "A Budget Committee may be established by the Board of Supervisors and shall consist of two members of the Board of Supervisors. The Budget Committee may call on the services of other county officials as it deems necessary."