



COUNTY OF EL DORADO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject: BUDGET CONTROL & RESPONSIBILITY	Policy Number B-1	Page Number: 1 of 3
	Date Adopted: 12/22/1987	Revised Date:

POLICY:

1. It is the primary responsibility of department heads to maintain their department's expenditure levels within the approved budget, and to collect the full amount of revenues budgeted. It is also the department heads' responsibility to initiate budget adjustment (Budget Transfers) in a timely manner so that their department's budget record accurately reflects (a) estimated annual revenues, as well as (b) the distribution of Board approved appropriations among their accounts as required to meet operational needs.
 - a. If a budget over-expenditure is going to occur and expenditure levels are within the department's control, the department head shall perform one or more of the following steps:
 1. Lower the expenditure level to maintain overall expenditures within the budgeted amount for the line item.
 2. Request a transfer from another account within the same budget unit.
 3. Request a transfer from another budget unit under the department head's control.
 4. Request a transfer from the appropriate contingency appropriation by sending a memo to the Auditor/Controller, providing adequate justification.
 - b. If a revenue estimate is not going to be met, the department head shall do one or more of the following:
 1. Attempt to speed up revenue collections, or increase rates being charged.
 2. Lower expenditure levels so that originally budgeted net County costs are



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not exceeded.

3. Request that the revenue estimate be decreased through a transfer from the contingency appropriation by sending a memo to the Auditor which provides adequate justification.
- c. If a department's overall budget will be over-expended because of circumstances beyond the department's control, i.e., unbudgeted sick leave and comp time payoffs, retirements, equipment failure, operational emergencies, the department head shall request a transfer from the appropriate contingency appropriation to cover such over-expenditures.
2. It shall be the responsibility of the Auditor/Controller's Office to not allow payment to be processed and disbursed when over-expenditures of individual line item accounts have occurred, or will be caused to occur, and no adequate increase of appropriation has been approved individually by the Auditor/Controller and the County Chief Administrative Officer.

It shall be the responsibility of the County Chief Administrative Officer to determine when, or if, the shortfall of department revenues requires budget changes. If such a situation occurs, and the department has not completed action described in Section 1 above, the Chief Administrative Officer shall submit a transfer request to the Board of Supervisors to reduce the revenue estimate, with offsetting appropriation decreases or adjustment to the appropriate contingency fund.

Primary Department(s): Chief Administrative Office
Auditor/Controller



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References: None