



County of El Dorado

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Legislation Details (With Text)

File #: 07-1159 **Version:** 4
Type: Agenda Item **Status:** Approved
File created: 6/22/2007 **In control:** Board Of Supervisors
On agenda: 9/18/2007 **Final action:** 9/18/2007
Title: Chief Administrative Officer providing draft revisions to Board of Supervisors Policy B-1 (Budget Control and Responsibility). (Refer 8/14/2007, Item 55)

Sponsors:

Indexes:

Code sections:

Attachments: 1. Contingency Transfer 6-26-07.pdf, 2. Board Policy B-1.pdf, 3. Letter from Tim Holcomb.pdf, 4. email from J. Harn 6-26-07.pdf, 5. Assessor Revenue Trends.pdf, 6. Letter from J. Harn 8-13-07.pdf, 7. Correspondence from L. Gill 8-14-07.pdf, 8. B1 Budget Control and Responsibility

Date	Ver.	Action By	Action	Result
9/18/2007	4	Board Of Supervisors	Approved	Pass
8/14/2007	3	Board Of Supervisors	Approved	Pass
8/14/2007	3	Board Of Supervisors		
7/3/2007	2	Board Of Supervisors	Continued	Pass
6/26/2007	1	Board Of Supervisors	Continued	

Chief Administrative Officer providing draft revisions to Board of Supervisors Policy B-1 (Budget Control and Responsibility). (Refer 8/14/2007, Item 55)

BUDGET SUMMARY:		
Total Estimated Cost		\$0
Funding		
Budgeted	\$	
New Funding	\$	
Savings	\$	
Other	\$	
Total Funding Available	\$	
Change To Net County Cost		\$0

The Chief Administrative Officer recommends that the Board of Supervisors provide direction on the attached "Draft Board of Supervisors Policy B-1 -- Budget Control and Responsibility" for adoption at the Board's September 25, 2007 meeting.

Reason for Recommendation:

At its August 14 meeting, the Board of Supervisors received reports from the Auditor-Controller and

the Chief Administrative Officer concerning the need to update Board of Supervisors Policy B-1 to conform with current practices. Staff from the two offices have reviewed the policy and revised Policy B-1 for the following conditions:

- A. In 1994, the Chief Administrative Office distributed budget control procedures, the majority of which are currently followed by County departments. The 1994 budget control procedures provide for expenditure control at the expenditure class level, which is broader than at the line-item level called for in BOS Policy B-1.
- B. The Auditor-Controller processes payroll expenditures regardless of budgetary condition, as the County has a legal obligation to pay its employees even when a department head has authorized expenditures in excess of budget. The revisions to BOS Policy B-1 recognizes this practice.
- C. The Auditor-Controller processes bills submitted by departments after June 30 of each year even if appropriations have been exceeded. As an example, the failure to process invoices for services provided prior to June 30, 2007, would lead to the overstatement of the County's fund balance. The revisions to BOS Policy B-1 recognizes this practice.

The Auditor-Controller and I remain available to answer any questions you may have concerning this agenda item.