

DEPARTMENT: Administration BY: John W. McCamman PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION:

Adopt this resolution authorizing the Administrative Officer to make transfers within the budget of appropriated funds pursuant to Section 29125 of the Accounting Standards and Procedures Handbook, as limited to each budget's category of expenses.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board adopted Resolution 89-135 which authorized the Auditor to approve budget transfers and revisions under \$50. The Board's Government Operations and Finance Committee has reviewed the delegation of authority for these transfers and revisions and determined that it could be delegated to the Administrative Officer within certain policy restrictions. Proposed policy restrictions are attached.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

1. Adopt this resolution.
2. Take no action and retain Board authority for transactions over \$50.
3. Establish further limitations for Administrative Officer's authority for these transactions.

COSTS: (X) Not Applicable

A. Budgeted current FY \$ _____

B. Total anticipated costs \$ _____

C. Required add'l funding \$ _____

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:
Background, Accounting Principles _____

SOURCE: () 4/5ths Vote Required

A. Internal transfers \$ _____

B. Unanticipated revenues \$ _____

C. Reserve for Contingency \$ _____

D. Description: _____

Balance in Reserve for Contingency if approved: \$ _____

CLERK'S USE ONLY:

Res. No.: 90-185

Ord. No.: _____

Vote - Ayes: 4 Noes: _____

Absent: 2 Abstained: _____

Approved () Denied

() Minutes Order Attached

ADMINISTRATIVE OFFICER'S RECOMMENDATION:

This item on agenda as:

Recommended

Not Recommended

For Policy Determination

Submitted With Comment

Returned for Further Action

The foregoing instrument is a correct copy of the original on file in this office.

Date: _____

ATTEST: MARGIE WILLIAMS
County of Mariposa, State of CA
By: _____
Deputy

Comment: _____

A.O. Initials: [Signature]

Agenda Item - April 10, 1990
Authority to Approve Budget Transfers

BACKGROUND

Pursuant to Section 29125 of the Accounting Standards and Procedures Handbook, the Board of Supervisors may delegate to a County officer the authority to make transfers of appropriated funds within the budget. The Board of Supervisors previously adopted Resolution No. 89-135 allowing for transfer of up to \$50 of appropriated funds within budget categories by the County Auditor. The Board must still act on numerous transactions to clean up the activities of departments which have no significant policy or fiscal effect, but which require development of Board reports and related documents and subsequent Board action.

The Government Operations and Finance Committee has reviewed this issue and determined that this authority could be delegated, within certain policy restrictions, to the Administrative Officer, in lieu of having the Board of Supervisors adopt changes in appropriations within a department. The proposed resolution affects that change.

Proposed policy limitations on the authority of the Administrative Officer to complete such transactions are recommended as follows:

1. The transfer will not result in a change in the intent of the budget as adopted by the Board of Supervisors in the final budget document as amended from time to time by the Board of Supervisors.
2. Transfers of existing appropriations will only occur within the limitations of the budget category (i.e. "salaries and employee benefits" is one category, "services and supplies" is a different category).
3. No transfer will occur without adequate documentation being submitted to the Administrative Officer and his/her approval.
4. No fixed assets not approved in the budget will be purchased from funds transferred under this policy.
5. The intent of the Board of Supervisors is to grant budget flexibility to an authority other than the Board of Supervisors in order to manage the day-to-day operations of the County. It is not the intent of the Board of Supervisors to grant extraordinary authority over the operation of the budget to any officer or employee of the County.