

RESOLUTION NO 03-112

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NAPA
STATE OF CALIFORNIA

POLICY FOR BUDGETARY CONTROLS

WHEREAS, during the economic recession of the early 1990's the Board of Supervisors adopted a resolution instituting a Bottom Line Budgeting Policy allowing managers greater flexibility in the operation of their programs; and

WHEREAS, during the ensuing ten years this Policy has been revised from time-to-time and in 1998 was re-titled the Policy for Budgetary Controls; and

WHEREAS, in June 2001, the Policy was revised to incorporate certain modifications and additions including but not limited to the inclusion of the revised Fixed Asset limit and adjustment limitations on Capital Improvement Accounts; and

WHEREAS, in June 2002, the Policy was revised to strike any reference to the County Administrator and replace with the County Executive Officer.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors does hereby rescind the previous Resolution No. 02-122 relating to the Policy for Budgetary Controls, replacing it with the following, effective June 24, 2003, a copy of which shall be placed in the County of Napa Policy Manual in Part I, Section 8E.

1. Budget appropriations will be approved by the Board of Supervisors on a line item basis in the normal budgetary process provided by Government Code and State Controller regulations.
2. The Board of Supervisors may adjust appropriations during the fiscal year due to program changes, public health and safety, increased funding or other reasons, upon the request of the department head, recommendation of the County Executive Officer and 4/5ths approval of the Board.
3. ~~Appropriations will be controlled on a net appropriation (bottom line) basis.~~
4. Transfers of appropriations between line items and sub-objects will be allowed under the following conditions:
 - a. All transfers of appropriations in excess of \$10,000 require the approval of the County Executive Officer.
 - b. Unless otherwise controlled by (a) above, transfers of appropriations within an individual budget are optional.
 - c. Regardless of the amount, County Executive Officer recommendation and Board of Supervisors approval is required for adjustment to appropriations between departments and funds.

Fixed Assets

5. The Information Technology Services account (52180200) is a controlled account, and as such will not be considered in determining bottom line account balances or for purposes of appropriation transfers. In addition, consideration should be given to any constraints that may affect Professional or Special Services appropriations, i.e. inter/intra-County revenues from another department within the same fund, or charges for services from another fund.
6. Departments responsible for receiving inter/intra County revenue shall assure that Journal Entries are processed on a regular basis but in no case less than quarterly.
7. Reallocation of appropriations for Capital Improvement Program projects budgeted using the 55000000 account series, requires approval from the Board of Supervisors.
8. All requests to establish fixed assets, or to reallocate fixed asset appropriations, require the approval of the Board of Supervisors, either through the budget process or else during a Board of Supervisors' meeting, and are to be established in the Equipment account line item (#56600010). Fixed assets are those items of equipment, including PC's and related peripherals or furnishings, each valued at \$5,000 or more. Individual fixed asset appropriations are allowed to exceed their estimated costs, as long as the aggregate fixed asset appropriation within the budget unit is not exceeded. (Bottom Line)
9. Fixed asset appropriations may be adjusted by the Auditor-Controller where the expenditure has exceeded the authorized amount by no more than Five Hundred Dollars (\$500) and the adjustment can be accomplished by a transfer or revision of appropriations within a budget unit.
10. Departments are encouraged to continue to operate as efficiently as possible and provide for a fund balance to carry-over to the following fiscal year.

The foregoing resolution was duly and regularly adopted by the Board of Supervisors of the County of Napa, State of California at a regular meeting held on the 24th day of June, 2003, by the following vote:

AYES:	SUPERVISORS	DODD, RIPPEY, DILLON, LUCE and WAGENKNECHT
NOES:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

APPROVED BY THE NAPA COUNTY
BOARD OF SUPERVISORS
Date: June 24, 2003
Processed by: Sherry Vatterone
Deputy Clerk of the Board

APPROVED AS TO FORM
Office of County Counsel
By: Rippey
Date: 6-16-03



State of California • Arnold Schwarzenegger, Governor
State and Consumer Services Agency

DEPARTMENT OF GENERAL SERVICES

Management Services Division

Office of Risk & Insurance Management

January 10, 2008

STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY AND FIRE PROTECTION
PUBLIC LIABILITY AND WORKERS' COMPENSATION INSURANCE
FISCAL YEAR JULY 1, 2008/ JUNE 30, 2009

To Whom It May Concern:

The State of California has elected to be insured for its motor vehicle and general liability exposures through a self-insurance program. The State Attorney General administers the general liability program through an annual appropriation from the General Fund. The Office of Risk and Insurance Management administers the motor vehicle liability program.

Under this form of insurance, the State and its employees (as defined in Section 8110.2 of the Government Code) are insured for any tort liability that may develop through carrying out official activities, including state official operations on non-state owned property. Should any claims arise by reason of such operations or under an official contract or license agreement, they should be referred to the Attorney General, State of California, Tort Liability Section, 1300 I Street, Suite 1101, PO Box 944255, Sacramento, CA 94244-2550.

The State of California has entered into a Master Agreement with the State Compensation Insurance Fund to administer workers' compensation benefits for all state employees, as required by the Labor Code.

Sincerely,

A handwritten signature in cursive script that reads "Karen Blanchini".

Karen Blanchini
Associate Risk Analyst
916-376-5280

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