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## **.24 Miscellaneous Fiscal Policies**

- **.24.1 Endorsement Stamp**

A restrictive endorsement stamp "for deposit only to County Treasury" shall be obtained and used by all County Departments.

- **.24.2 Perpetual Inventory Record**

A perpetual Inventory record shall be maintained on items such as Code books, maps, etc., being handled for sale by any department for the convenient use of the public.

- **.24.3 Selling of Supplies**

Selling of stamps and other office supplies to employees or to the public is strictly prohibited.

- **.24.4 Non-County Money**

Money not belonging to the County, but maintained in an office (e.g., employee coffee money, etc.) shall not be commingled with imprest cash or any money received in the normal operation of the department, but shall be kept in a separate area of the office or department and clearly identified.

- **.24.5 Telephone Control**

Control shall be maintained by each department on long distance calls. Personal long distance calls are prohibited. Each department shall maintain adequate records of business calls made.

- **.24.6 Taxes, Assessments, Penalties, Cancellations and Refunds**

A. The Glenn County Assessor shall be authorized to make corrections to the roll pursuant to Chapter 2 of Part 9 of Division 1 of the Revenue and Taxation Code without Board approval if such corrections will not decrease the amount of the taxes to be paid by more than \$250 per year.

B. The Glenn County Finance Director shall be authorized to order refunds of taxes without Board approval in any case in which the refund is due to a correction made by the Board of Supervisors or pursuant to paragraph (A) above.

- **.24.7 Remodeling of County Offices**

Requests for remodeling of county offices not approved during budget sessions, must be approved by the Board of Supervisors after review and approval by the Building and Grounds Department.

- **.24.8 Lost or Void Warrants**

A. The Glenn County Finance Director is hereby authorized to issue new warrants to replace void warrants or lost or destroyed warrants pursuant to subdivision (b) of section 29802 of the Government Code without prior individual order of the Board of Supervisors.

B. Such authority is governed by the requirements of section 29802 of the Government Code.

- **.24.9 Budgetary Control**

Each department head is responsible for controlling his or her budget at a net county cost level.

A. Expenditures may not exceed appropriations.

B. Estimated revenues that fund all or part of department appropriations must be monitored by the department, and if shortfalls are predicted, the department must either reduce appropriations or determine other sources of revenue to make up for the estimated losses.

- **.24.10 Budgetary Control - Overtime**

Each department head is responsible for limiting overtime to amounts appropriated for the year.

A. Overtime shall be controlled at the sub-object level.

B. Director of Finance will notify department heads and the Board of Supervisors when overtime for the year is in excess of appropriation on a pro-rata basis.

C. Upon notification, department heads will appear before the Board of Supervisors to:

1. Explain the need for overtime in excess of appropriations; and

2. Proposed budget transfers that result in an increased appropriation for overtime.

## **.24.11 Fund Balance Policy**

### A. Classification of Fund Balance

The Government Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Statement 54 is designed to improve financial reporting by establishing fund balance classifications that are easier to understand and apply. Basically, a hierarchy has been established clarifying the constraints that govern how a government entity can use amounts reported as fund balance. Statement 54 establishes the following five new fund balance classifications:

Nonspendable, Restricted, Committed, Assigned and Unassigned.

1. Nonspendable Fund Balance includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact (such as inventories or prepaid amounts). This category was traditionally reported as a "reserved" fund balance under the old standard.

2. Restricted Fund Balance includes amounts that can be spent only for specific purposes stipulated by external parties (such as creditors, grant providers or contributors) or by law. This category was traditionally reported as a "reserved" fund balance under the old standard.

3. Committed Fund Balance includes amount that can be used only for the specific purpose determined by the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action that imposed the constraint originally. The formal action must occur prior to the end of the reporting period. The amount which will be subject to the constraint may be determined in the subsequent period. This category was traditionally reported as a "designated" fund balance under the old standard.

4. Assigned Fund Balance is comprised of amounts intended to be used by the government entity for specific purposes that are neither restricted nor committed. Intent can be expressed by the Board of Supervisors or by an official or body to which the Board delegates the authority. Assigned fund balance can be used to eliminate a projected budgetary deficit in the subsequent year's budget. This category was traditionally reported as a "designated" fund balance under the old standard.

5. Unassigned Fund Balance is the residual classification for the General Fund and includes all amount not contained in the other classifications. Unassigned amounts are technically available for any purpose. This category was traditionally reported as an "undesignated/unreserved" fund balance under the old standard. For financial reporting, only the General Fund can report a positive unassigned fund balance.

Committed, Assigned and Unassigned Fund Balances are Unrestricted Fund Balances.

### B. Authority

1. The Glenn County Board of Supervisors is the highest level of decision-making authority for the classification of Committed Fund Balance. Designation of Committed Fund Balance must be done by Board resolution.

2. The Glenn County Board of Supervisors retains authority to designate Assigned Fund Balance. Designation of Assigned Fund Balance can be accomplished by board minutes, memorandum, the budget document, or any other method as determined by the Board of Supervisors.

3. The Director of Finance is authorized to evaluate existing fund balance classifications and reclassify them in accordance with Statement 54. For funds that are determined to fall within the "Committed Fund Balance" classification, the Board of Supervisors shall adopt a resolution before fiscal year-end to

establish or re-establish the specified purpose for the funds. Committed Fund Balances must be re-established annually before fiscal year-end.

### C. Fund Balance and Spending Priorities

1.. To maintain the County's credit rating and meet seasonal cash flow shortfalls, economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government and enterprise fund types;

2. Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing;

3. This policy considers restricted amounts to be spent before unrestricted fund balance when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed, assigned then unassigned amounts in that order will be spent when an expenditure is incurred for a purpose for which amounts in any of these unrestricted fund balance classifications could be used.

### D. Minimum Fund Balance

1. In the annual budget, the Board of Supervisors will designate Assigned Fund Balance for Debt Service equal to at least one year of debt service payments.

2. The upper goal for the General Fund Unassigned Fund Balance is 15%, but not less than 5%, of the average final budgeted general fund appropriations for the preceding three fiscal years. This category will be identified as Unassigned Fund Balance;

3. Fund Balance in excess of the upper goal, may be considered to supplement "pay as you go" capital outlay expenditures or prepay existing debt; or for the following one-time or short-term purposes: restore funds advanced from the General Reserve in prior fiscal years; increase the General Reserve to its minimally established level; capital and technology improvements; reduction of unfunded liabilities, including retirement and retiree health obligations; debt retirement; productivity enhancements; cost avoidance projects; litigation; local match for grants involving multiple departments; and other purposes which are fiscally prudent for the County as identified and recommended by the County Department Heads and approved by the Board of Supervisors.

- **.24.12 Stale Payments and Refunds**

A payment or refund will be designated as "stale" if it is not been cashed by the recipient within six months of the most recent issuance date.

- **.24.13 Unclaimed Payments and Refunds**

A payment or refund designated stale will be canceled and reversed into a trust account. The original issuing department will be notified that the payment or refund has been canceled.

The original issuing department may reissue the payment or refund but must notify the Department of Finance that the payment or refund is a reissue. The original issuing department may also cancel the

payment or refund to recoup the funds if they can provide sufficient evidence that the payment or refund should not have been originally issued.

Once a payment or refund has been reversed into a trust account the name of the payee and the amount due will be published on the County website. The payee will have a total of three years after issuance of the original payment or refund to claim their unclaimed property.

Sometime after three years from the original issuance date, the Department of Finance will attempt to contact the payee by mail. The letter will list the amount of unclaimed property, the date of the next legal advertisement, and steps to claim their property. Periodically throughout the year the County will publish a notice with the County appointed legal advertising servicer for two concurrent weeks alerting citizens to go to the County website and look at the list of unclaimed property. Forty-five days after the second notice is published unclaimed property will be reverted to the General Fund as established by Government Code Section 29802, sections 50050- 50057 with exception to payments and refunds originating from the Superior Court.

- **.24.14 Superior Court Unclaimed Payments and Refunds**

Superior Court Unclaimed Payments and Refunds will follow the same rules and procedures stipulated in Section 5.24.13 with the following exceptions that funds originating from the Superior Court will be reverted to the Trial Court Fund with exception to restitution payments. Restitution payments will be remitted to California Department of Corrections and Rehabilitation. The Forty-five day notice period stipulated in Section 5.24.13 is extended to Sixty days for claims related to Superior Court and Restitution payments as established by Government Code Section 68084.1.

- **.24.15 De Minimis Unclaimed Payments and Refunds**

Unclaimed property totaling in value of less than \$15 will be reverted to the County General Fund or the Trial Court Operating Fund after one year without public notice as established by Government Code Section 50055, and Section 68084.1.

- **.24.16 Delegation of Authority to Reduce Administrative Waste**

The Director of Finance has the Authority to act on behalf of the Board of Supervisors to perform the duties outlined in Title 05, Chapter 24, Sections 13, 14 and 15 of the County Administrative Manual for individual payments and refunds being reclaimed under \$5,000 as established by Government Code Section 50057.

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