

# The County of Yuba

**Auditor/Controller**

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**TO:** Board of Supervisors

**FROM:** Auditor/Controller, Richard Eberle

**SUBJECT:** Auditor- Controller: Adopt resolution establishing County budget for Fiscal Year 2020-2021. (Five minute estimate)

**DATE:** 9/22/2020

**NUMBER:** 466/2020

## *Recommendation*

Approve resolution adopting county budget for fiscal year 2020-2021..

## *Background*

As required by Government Code Section 29000 (et seq), the Board of Supervisors must formally adopt, by resolution, the budget for each fiscal year prior to October 2.

## *Discussion*

On September 8, 2020, the Board of Supervisors completed the final budget hearings and has approved the results of those hearings. The Board must now formally adopt the budget for the fiscal year. By establishing the budget for the fiscal year the Board permits the departments to act on the directions given by the Board and to carry out their assigned function. If a budget is not approved expenditures cannot be made. Any expenditure made in excess of an approved budget becomes the personal responsibility of the department head authorizing the expenditure. Approving the budget reduces the exposure of department heads to this liability.

## *Committee Action:*

This item is not taken to committee due to time constraints. The budget must be adopted by October 2<sup>nd</sup> of each year and the board did not complete budget hearings until September 8, 2020.

*Fiscal Impact:*

There is negative fiscal impact should the board not adopt this resolution.

*Attachments*

Fiscal Year 2020-2021 Budget