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Whereas, each reference in this resolution to the County Auditor, the County Treasurer, or the County Tax Collector refers to the relevant office and its lawful function as may be, and currently is, consolidated within the office of the Auditor-Controller/Treasurer-Tax Collector; and

Whereas, Government Code section 29731 provides that if the Board elects to establish a cash difference fund, it shall by the same resolution also establish an overage fund for the use of each County officer or administrative head of a County department affected; and

Whereas, Government Code section 29374 provides that if a cash deficit is reported to the County officer or administrative head of a County department, the County officer or administrative head shall immediately reimburse the cash charged to the person in the amount of the cash deficit, and the reimbursement shall not exceed the amount in the cash difference

1 fund unless that fund is replenished by the Board, and in any event is not to exceed the sum
2 appropriated by the Board; and

3 **Whereas**, Government Code section 29375 provides that, if an overage is reported to
4 the County officer or administrative head of a County department involved, the County officer or
5 administrative head shall immediately deposit the overage in the overage fund established for
6 that officer or administrative head in the County Treasury; and

7 **Whereas**, Government Code section 29375.1 provides that, when an amount paid to
8 any County officer exceeds the amount due the county for any account, and that excess does
9 not exceed \$10, the officer may deposit the excess in the overage fund established for that
10 officer in the County Treasury, and if the excess is not so deposited, it shall be refunded to the
11 person making the payment; and

12 **Whereas**, Government Code section 29380 provides that, at the end of the fiscal year,
13 the Board shall transfer any money in an overage fund to the County General Fund; and

14 **Whereas**, Government Code section 29377 provides that, if a cash difference fund
15 becomes exhausted, the County officer or administrative head of a County department involved
16 may make a written application to the Board to have it replenished, and in that application the
17 County officer or administrative head shall itemize each cash deficit as to amount, date of
18 occurrence, and the name of the person whose account was reimbursed from the fund; and

19 **Whereas**, Revenue and Taxation Code section 2611.5 provides that, when authorized
20 by resolution of the Board under Article 4 (beginning with section 29370) of Chapter 2 of
21 Division 3 of Title 3 of the Government Code, a cash difference fund may be used to increase
22 the amount tendered to the County for the payment of any tax, assessment, penalty, cost, or
23 interest which is due and owing the County, when a difference of \$10 or less exists; and

24 **Whereas**, Revenue and Taxation Code section 2611.5 further provides that, when an
25 amount paid to the County on any tax, assessment, penalty, cost, and interest exceeds the
26 amount due the County and the excess does not exceed \$10, the excess amount may be
27 deposited into the overage fund, or, if the excess amount is not so deposited, it shall be
28 refunded to the person making the payment; and

1 **Whereas**, as a matter of practice, the Auditor-Controller/Treasurer-Tax Collector has for
2 many years used \$5 as the threshold below which amounts paid to the County on any tax,
3 assessment, penalty, cost, and interest exceeds the amount due to the County are deposited
4 into the overage fund; and

5 **Whereas**, Government Code section 29380.1 provides that the Board by resolution may
6 provide that applications to have cash difference funds replenished shall be made with the
7 County Auditor instead of with the Board and may authorize the County Auditor to perform the
8 functions of the Board to replenish the cash difference fund and to transfer money in the
9 overage fund to the County's General Fund as prescribed in Article 4 (beginning with section
10 29370) of Chapter 2 of Division 3 of Title 3 of the Government Code; and

11 **Whereas**, the Board by resolution on October 4, 1977, numbered 77-2447, established
12 a cash difference fund in the amount of \$1,000, as well as an overage fund in an unspecified
13 amount, for the County Treasurer-Tax Collector, which then was a separate department from
14 the County Auditor, and, under Government Code section 29380.1, authorized the County
15 Auditor to perform the functions of the Board in the replenishment of the County Treasurer-Tax
16 Collector's cash difference fund; and

17 **Whereas**, the Board by resolution on February 10, 1987, numbered 87-070, updated its
18 prior authorization, partly to reflect the changed configuration of County departments by
19 providing that the Auditor-Controller/Treasurer, as the offices were then consolidated, would
20 have the authorization under Government Code section 29380.1 to replenish the Tax Collector's
21 cash difference fund, and partly also to authorize the Auditor-Controller/Treasurer to perform the
22 functions of the Board in transferring money in the Tax Collector's overage fund to the County's
23 General Fund; and

24 **Whereas**, the Board by an unnumbered, untitled resolution on December 8, 1959, prior
25 to the enactment of Government Code section 29390.1, established a procedure by which
26 shortages may be relieved by the Board under Government Code section 29390, and also,
27 without reference to Government Code section 29370 or other sections of the Government
28

1 Code relating to cash difference funds and overage funds, provided generally for the handling of
2 cash overages and shortages; and

3 **Whereas**, various accounts have previously been established for various County
4 departments that have functioned comparably to cash difference funds and overage funds; and

5 **Whereas**, the Board has received and considered a report and recommendation from
6 the Auditor-Controller/Treasurer-Tax Collector concerning the matters that are the subject of this
7 resolution; and

8 **Whereas**, the Board wishes to establish, under Government Code section 29370, and
9 by this resolution, cash difference funds and overage funds for the County departments
10 specified in Exhibit A to this resolution, which is titled "Cash Difference Funds and Overage
11 Funds Established by the Board," and to ratify all prior actions taken by the Auditor-Controller/
12 Treasurer-Tax Collector, and its separate predecessor offices in whatever consolidation, in the
13 administration of accounts that have functioned comparably to cash difference funds and
14 overage funds for County departments; and

15 **Whereas**, the Board further wishes to establish and direct that the cash difference fund
16 and overage fund of the County Tax Collector for amounts paid to the County on any tax,
17 assessment, penalty, cost, and interest must comply with Revenue and Taxation Code section
18 2611.5, specifically as to the maximum amounts of shortage that may be covered by the cash
19 difference fund and overage that must be transferred to the overage fund, which maximum
20 amounts must be equal; and

21 **Whereas**, the Board further wishes to authorize the County Auditor, under Government
22 Code section 29380.1, to perform the functions of the Board to replenish all of the cash
23 difference funds established by this resolution, and to transfer money in all of the overage funds
24 established by this resolution to the County General Fund; and

25 **Whereas**, Government Code section 29370 provides that, upon adoption of a resolution
26 under that section, certified copies of the resolution shall be transmitted to the County Auditor
27 and to each County officer or administrative head of a County department who has such a fund;
28 and

1 **Whereas**, Government Code section 29372 provides that, upon adoption of a resolution
2 under Government Code section 29370, the County Auditor shall draw a warrant in favor of the
3 County officer or administrative head of a County department in the amount set forth in the
4 resolution, and the County Treasurer, and the County Treasurer shall pay the warrant; and

5 **Whereas**, Government Code section 29372 further provides that each County officer or
6 administrative head of a County department shall use the cash difference fund only for cash
7 deficits pursuant to Article 4 (beginning with section 29370) of Chapter 2 of Division 3 of Title 3
8 of the Government Code; and

9 **Whereas**, Government Code section 28380.1 provides that, if the Board authorizes the
10 County Auditor to perform the functions of the Board in replenishing a cash difference fund and
11 transferring money in an overage fund to the County General fund, the County Auditor shall
12 render a written report and give an account to the Board of the cash difference fund and the
13 overage fund at the end of each fiscal year, and at other times as the Board directs;

14 **The Board therefore finds, resolves, and orders as follows:**

15 **1. Recitals.** All of the recitals listed above are true and correct.

16 **2. Establishment of Cash Difference Funds and Overage Funds.** The Board
17 hereby establishes cash difference funds and overage funds for the departments and in the
18 amounts listed in Exhibit A to this resolution, which is titled "Cash Difference Funds and
19 Overage Funds Established by the Board." The County Auditor is authorized and directed to
20 draw warrants in favor of each County officer or administrative head of a County department
21 listed in Exhibit A in the amount set forth in Exhibit A, and the County Treasurer shall pay those
22 warrants.

23 **3. Use of Cash Difference Funds and Overage Funds.** Each County officer or
24 administrative head of a County department listed in Exhibit A may only use the cash difference
25 fund and the overage fund as provided in Article 4 (beginning with section 29370) of Chapter 2
26 of Division 3 of Title 3 of the Government Code.

27 **4. Thresholds for Use of Tax Collector's Cash Difference Fund and Overage**
28 **Fund.** The cash difference fund and overage fund of the County Tax Collector must comply with

Revenue and Taxation Code section 2611.5, specifically as to the maximum amounts of shortage that may be covered by the cash difference fund and overage that may be transferred to the overage fund.

5. Authorization of County Auditor to Replenish Cash Difference Funds and Transfer of Overage Funds. The Board hereby authorizes the County Auditor, under Government Code section 29380.1, to perform the functions of the Board as prescribed in Article 4 (beginning with section 29370) of Chapter 2 of Division 3 of Title 3 of the Government Code, to replenish the cash difference funds established by this resolution and to transfer money in the overage funds established by this resolution to the County General Fund.

6. Applications to Replenish Cash Difference Funds. If a cash difference fund established by this resolution becomes exhausted, the County officer or administrative head of a County department involved may make a written application to the County Auditor to have it replenished, and in that application the County officer or administrative head shall itemize each cash deficit as to amount, date of occurrence, and the name of the person whose account was reimbursed from the fund. The County Auditor shall review the application. Upon determining that the application is proper, the County Auditor shall replenish the cash difference fund by drawing a special warrant for that purpose upon the County General Fund, in favor of the County officer or administrative head of a County department that made the application, and the County Treasurer shall pay the warrant.

7. Transfer of Overage Funds. At the end of each fiscal year, the County Auditor shall transfer any money in each overage fund to the County General Fund.

8. Report and Accounting of Cash Difference Funds and Overage Funds. At the end of each fiscal year, and at other times as the Board directs, the County Auditor shall render a written report and give an account to the Board of each of the cash difference funds and overage funds established by this resolution.

9. Prior Actions Ratified. The Board hereby ratifies all actions taken prior to this resolution by the Auditor-Controller/Treasurer-Tax Collector, and its separate predecessor offices in whatever consolidation, in the establishment, increase, decrease, discontinuance, or

1 replenishment of accounts that have, as a matter of practice, functioned comparably to cash
2 difference funds and overage funds for County departments.

3 **10. Prior Resolutions Superseded and Repealed.** This resolution supersedes and
4 hereby repeals: (a) Board resolution 77-2447, adopted on October 4, 1977; (b) Board resolution
5 87-070, adopted on February 10, 1987; (c) the unnumbered, untitled Board resolution adopted
6 on December 8, 1959, under Government Code section 29390, to the extent it also related to
7 cash overages and shortages; and (d) all other resolutions resolutions that the Board has
8 previously adopted to delegate authority under Government Code sections 29370.1 or 29380.1.

9 **11. Certified Copies of Resolution.** The Clerk of the Board is authorized and
10 directed to transmit a certified copy of this resolution to the County Auditor and to the head of
11 each department listed in Exhibit A to this resolution.

12 **12. Headings.** The headings and section titles in this resolution are for convenience
13 only and are not part of this resolution.

14 **13. Effective Date.** This resolution is effective immediately upon approval by the
15 Board.

1 The foregoing resolution was passed and adopted by the following vote of the Board of
2 Supervisors of the County of Fresno this 9th day of July, 2019, to wit:

3 AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

4 NOES: None

5 ABSENT: None

6 ABSTAINED: None



8 Nathan Magsig, Chairman of the Board of
Supervisors of the County of Fresno

9 **Attest:**

10 Bernice E. Seidel
11 Clerk of the Board of Supervisors
County of Fresno, State of California

12 By: Susan Bishop
13 Deputy
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Cash Difference Funds and Overage Funds Established by the Board

1. Auditor-Controller/Treasurer-Tax Collector:

Treasurer: a \$100.00 Cash Difference Fund and an Overage Fund

Tax Collector: a \$50.00 Cash Difference Fund and an Overage Fund

2. Assessor-Recorder:

Assessor: a \$50.00 Cash Difference Fund and an Overage Fund

Recorder: a \$50.00 Cash Difference Fund and an Overage Fund

3. County Clerk/Registrar of Voters:

Elections: a \$25.00 Cash Difference Fund and an Overage Fund

4. Probation:

Adult Services – Adult Offender Work Program (AOWP): a \$25.00 Cash Difference Fund
and an Overage Fund

Drug Suppression Unit (DSU): a \$25.00 Cash Difference Fund and an Overage Fund

Juvenile Justice Campus – Business Office: a \$50.00 Cash Difference Fund and an
Overage Fund

5. Public Health:

Business Office: a \$100.00 Cash Difference Fund and an Overage Fund

6. Public Works & Planning:

Business Office: a \$100.00 Cash Difference Fund and an Overage Fund