



# County of Fresno

Hall of Records, Rm. 301  
2281 Tulare Street  
Fresno, California  
93721-2198

## Legislation Text

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**File #:** 19-0519, **Version:** 1

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**DATE:** June 18, 2019

**TO:** Board of Supervisors

**SUBMITTED BY:** Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

**SUBJECT:** Establish, Abolish, and Transfer County Funds.

**RECOMMENDED ACTION(S):**

**Adopt resolution authorizing the County Auditor-Controller/Treasurer-Tax Collector under Government Code Section 25252 to perform the functions of the Board of Supervisors in establishing, abolishing, and transferring between County Funds beginning July 1, 2019, and permanently thereafter, unless superseded by a future resolution.**

Under Government Code Section 25252, your Board is authorized to establish, abolish, and transfer between County Funds. Section 25252 further allows for your Board to delegate any of those functions to the auditor at your Board's discretion. Approval of this recommended action will permanently delegate this authority to the Auditor-Controller/Treasurer-Tax Collector beginning July 1, 2019 and permanently thereafter unless superseded by a future Resolution.

**ALTERNATIVE ACTION(S):**

If the resolution is not adopted, all such transactions will be brought before your Board for approval prior to establishing, abolishing, or transferring funds of the County. Your Board may direct that the authority must continue to be delegated on an annual basis versus permanently, beginning July 1, 2019.

**FISCAL IMPACT:**

There is no fiscal impact to the County of Fresno. Delegating this authority will allow for the Auditor-Controller/Treasurer-Tax Collector to create or inactivate any new County Fund, as well as transfer funds between any County Funds, as has been provided for by your Board on an annual basis since at least fiscal year 1980-81.

**DISCUSSION:**

On a regular basis, requests are made of the Auditor-Controller/Treasurer-Tax Collector to establish a new Fund, Subclass, or Department fund (collectively, Funds). These Funds are approved for establishment based upon specific requirements of funding received by Departments. Similarly, if the purpose for which a Fund was established no longer exists, requests are made to inactivate (abolish) a Fund.

Section 25252 authorizes the Board of Supervisors to establish or abolish those funds as are necessary for the proper transaction of the business of the county, and transfer money from one fund to another, as the public interest requires, if both funds are subject to the authority of the Board. Section 25252 further provides that your Board may adopt a resolution to authorize the Auditor-Controller/Treasurer-Tax Collector to "perform one or more of these functions."

Approval of the recommended action will allow for the Auditor-Controller/Treasurer-Tax Collector to continue to perform these functions on a go-forward basis.

Previously, the Auditor-Controller, Treasurer-Tax Collector has sought this authorization annually.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Resolution

CAO ANALYST:

Debbie Paolinelli