

RESOLUTION NO. _____

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, AMENDING COUNTY POLICY MANUAL PART 1: SECTION 8E (POLICY FOR BUDGETARY CONTROLS) EFFECTIVE JULY 1, 2025 TO REFLECT UPDATED GOVERNMENT ACCOUNTING STANDARDS AND LEVELS OF CONTROL

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 years this Policy has been revised from time-to-time and in 1998 was re-titled the Policy for Budgetary Controls (“Policy”); and

WHEREAS, in 2002 and 2003 this Policy was revised to incorporate certain modifications and additions including adjustments to limitations on Capital Improvement Accounts, revising Fixed Asset limits and changing references to County Administrator to County Executive Officer; and

WHEREAS, in 2012 the County modified its Chart of Accounts and accounting structure to improve transparency and financial reporting; and

WHEREAS, in 2012, the County’s accounting structure and financial reporting was modified in accordance with State budget guidelines under the County Budget Act (Government Code Sections 29000 et seq.) and the State Controller’s County Budget Guide (revised effective January 1, 2012); and

WHEREAS, in 2012, as a result of the accounting structure change and the new Chart of Accounts beginning in Fiscal Year 2012-13, the Policy required further modifications; and

WHEREAS, policy updates are necessary of efficiencies with transfers between governmental funds and for compliance with terminology and regulations for compliance with Government Auditing Standards.

NOW, THEREFORE, BE IT RESOLVED that the Napa County Board of Supervisors approves the amendments to Page I, Section 8E of the Napa County Policy Manual, as set forth in Exhibit “A,” effective July 1, 2025:

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the ____ day of _____, 2024, by the following vote:

AYES:	SUPERVISORS	_____
NOES:	SUPERVISORS	_____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

NAPA COUNTY, a political subdivision of
the State of California

By: _____,
ANNE COTTRELL, Chair of the Board of
Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: S. Darbinian</p> <p>Date: January 15, 2025</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: Processed By:</p> <p>_____ Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: _____</p>
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