

JUN 08 2021



EXPENDITURES POLICY (930)

I. PURPOSE

To delegate and set the responsibility and authority limits for Elected Officials and Department Heads regarding expending funds that have been approved by the Board of County Commissioners and appropriated to each Elected Official and Department Head through the annual budget process.

II. SCOPE

This guideline applies to budget expenditures. It applies to the personnel (A Budget), operating expense (B Budget), and capital expense (C Budget) portions of approved budgets, and any approved amendments to those portions.

The pertinent Idaho Code Sections influencing this policy are:

- Idaho Code § 31-602 authorizes the Board of County Commissioners to delegate the purchasing power of the County to another elected official or employee of the County.
- Idaho Code § 31-1602 which prescribes the budget classifications.
- Idaho Code § 31-1604 which allots appropriations to each office, department, service, agency or institution.
- Idaho Code § 31-1606 which limits expenditures to the appropriations approved in the adopted budget.
- Idaho Code § 31-1607 which provides that an official making an expenditure in excess of any budget appropriation is a personal liability of the official, not the county.

III. POLICY

The use of excess appropriated funds across A, B or C budget categories is prohibited without the express written approval of the Board of County Commissioners.

A Budget: Personnel

The Board of County Commissioners provides personnel A budget funds sufficient to cover costs for full and part-time budgeted positions; for overtime, temporary and/or seasonal staffing; and for all related benefit costs necessary for each type of personnel. This policy limits the use of any appropriated funds for the A budget to expenses within this A budget classification only. A budget funds are to be used for previously budgeted line items only. Any recapture or savings must have Board approval before being reallocated.

B Budget: Operating Expense

The operating B budget is appropriated to each elected official or department head to address the operational needs of their departments.. Elected officials and department heads may spend up to

\$10,000 per transaction within a B budget line item without advance approval from the Board. Expenditures in excess of \$10,000 per transaction shall require express Board approval unless authorized through a BOCC signed contractual agreement. Unapproved expenditures outside of a B budget organizational set (division) are prohibited without the express approval of the Board. In the event of an emergency, elected officials and department heads may contact their assigned Board liaison for emergency spending approval.

C Budget: Capital Expense

The capital C budget is appropriated for specific Board approved capital expenditures or debt service on prior expenditures. This policy directs the use of any excess C budget funds not expended for the specific approved items (including residual amounts from purchases made and those that have not been made) to be previously approved by the Board of County Commissioners before expending said C budget funds. Expenditures outside of a C budget line item are prohibited without the express approval of the Board.