



Board Agenda Item 26

DATE: October 31, 2017

TO: Board of Supervisors

SUBMITTED BY: Margaret Mims, Sheriff-Coroner
Steven E. White, Director, Public Works & Planning
Jean M. Rousseau, County Administrative Officer

SUBJECT: Budget Resolution to Establish Resources for Jail Improvement Projects

RECOMMENDED ACTION(S):

- 1. Adopt Budget Resolution increasing FY 2017-18 appropriations in the Interest and Miscellaneous Expenditures Org 2540 in the amount of \$1,000,000 to allow for the transfer of cash from the General Fund to the Jail Improvement Org 8852 in the amount of \$1,000,000 (4/5 vote); and**
- 2. Adopt Budget Resolution increasing FY 2017-18 appropriations and estimated revenues for the Jail Improvement Org 8852 in the amount of \$1,000,000 (4/5 vote).**

There is an increase to Net County Cost in the amount of \$1,000,000 associated with the first recommended action. Unassigned Fund Balance in the amount of \$1,000,000 is available in the General Fund and will be used to support the increase in appropriations for the first recommended action. The original source of the Unassigned Fund Balance was encumbered in the Sheriff-Coroner's Org 3111 to be spent on safety needs and for the headquarters' main lobby. These funds were swept into the Unassigned Fund Balance of the General Fund. Approval of the first and second recommended actions will increase appropriations in the General Fund, Interest and Miscellaneous Expenditures Org 2540, to allow for the transfer of funds from the General Fund to the Jail Improvement Org 8852 (\$1,000,000) to provide funding for the costs associated with jail improvement projects.

ALTERNATIVE ACTION(S):

If your Board does not approve the recommended actions, the implementation of needed jail improvement projects will be impacted.

FISCAL IMPACT:

There is a \$1,000,000 increase in Net County Cost associated with the recommended actions. Approval of the first recommended action will increase the FY 2017-18 appropriations in the amount of \$1,000,000 as an Operating Transfers Out in the Interest and Miscellaneous Expenditures Org 2540 using Unassigned Fund Balance to allow for the transfer of funds from the General Fund to the Jail Improvement Org 8852. The \$1,000,000 in Unassigned Fund Balance use relates to prior year funding for safety needs and for the headquarters' main lobby. Per County Management Directives, these funds were swept into the Unassigned Fund Balance of the General Fund as they remained unspent within the allowable timeframe for encumbered appropriations. The use of the Unassigned Fund Balance will cause an increase in Net County

Cost. Approval of the second recommended action will increase the FY 2017-18 appropriations and estimated revenues for the Jail Improvement Org 8852 in the amount of \$1,000,000 through an Operating Transfer In to cover the costs associated with jail improvement projects.

DISCUSSION:

On September 27, 2016, your Board approved the use of \$800,000 in Unassigned Fund Balance from FY 2015-16 Sheriff Org 3111 Net County Cost savings carryover to be spent on safety needs. The remaining \$200,000 was encumbered from FY 2016-17 Net County Cost savings in Org 3111 for the headquarters' main lobby. The \$1,000,000 in encumbrances in Sheriff Org 3111 were swept to become fund balance assigned to Unassigned Fund Balance as work on the safety projects will not be started until after October 1, 2017.

The recommended action will increase FY 2017-18 appropriations and estimated revenues for the Jail Improvement Org 8852 in the total amount of \$1,000,000 that is required to cover planned improvements.

REFERENCE MATERIAL:

BAI # 8, September 27, 2016

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Resolution (Org 8852)
On file with Clerk - Budget Resolution (Org 2540)

CAO ANALYST:

Jeannie Z. Figueroa