



Board Agenda Item 30

DATE: June 22, 2021

TO: Board of Supervisors

SUBMITTED BY: Margaret Mims, Sheriff-Coroner-Public Administrator

SUBJECT: Budget Resolution Amendment and Budget Transfer

RECOMMENDED ACTION(S):

1. **Approve and authorize Clerk of the Board to execute Budget Transfer No. 28 (\$63,100):**
 - **(\$25,000) transferring appropriations within the Sheriff-Coroner-Public Administrator's Org 31117000, from Account 7235 (Medical, Dental & Lab Supplies) to Account 8300 (Equipment) for the purchase of a cryogenic freezer;**
 - **(\$8,100) transferring appropriations within the Sheriff-Coroner-Public Administrator's Org 31113210, from Account 7039 (Mobile Communication) to Account 8300 (Equipment) for the purchase of a boating raft costs to the appropriate account;**
 - **(\$30,000) transferring appropriations within the Sheriff-Coroner-Public Administrator's Org 31114000, from Account 7205 (Maintenance-Equipment) to Account 8300 (Equipment) for the purchase of a forklift;**
2. **Adopt Budget Resolution increasing FY 2020-21 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator HIDTA-State Forfeiture Fund 0095, Subclass 17663, Org 1464 in the amount of \$120,000 (4/5 vote); and**
3. **Adopt Budget Resolution increasing FY 2020-21 appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's Org 3111 in the amount of \$120,000 (4/5 vote).**

There is no increase in Net County Cost associated with the recommended actions. Approval of the first recommended action will allow the Sheriff's Office to purchase a cryogenic freezer, boating raft, and forklift by transferring appropriations to cover costs to the appropriate capital asset accounts. Approval of the second and third recommended actions will increase the FY 2020-21 appropriations in the Sheriff's Special Revenue Fund (SRF) Org 1464 to fund Operating Transfers Out to the Sheriff's operating Org (Org 3111) and increase appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's Org 3111 to facilitate the recoupment of qualifying HIDTA departmental expenses. This item is countywide.

ALTERNATIVE ACTION(S):

Your Board may choose not to approve the recommended actions. This will result in the Sheriff's Office inability to purchase the cryogenic freezer, boating raft or the forklift for the department. In addition, the Sheriff's Office will not be able to utilize available restricted funding for qualifying Sheriff Org 3111 expenses.

FISCAL IMPACT:

There is no increase in the Net County Cost associated with the recommended actions. The approval of the first recommended action will allow the transfer of FY 2020-21 appropriations in the amount of (\$25,000) within the Sheriff-Coroner-Public Administrator's Org 3111 from Account 7235 (Medical, Dental and Lab

Supplies) to Account 8300 (Equipment), FY 2020-21 appropriations in the amount of (\$8,100) within the Sheriff-Coroner-Public Administrator's Org 3111 from Account 7039 (Mobile Communication) to Account 8300 (Equipment) and FY 2020-21 appropriations in the amount of (\$30,000) within the Sheriff-Coroner-Public Administrator's Org 3111 from Account 7205 (Maintenance-Equipment) to Account 8300 (Equipment).

Approval of the second and third recommended actions will increase the FY 2020-21 appropriations and estimated revenues in the Sheriff Org 3111 in the amount of \$120,000 to fund FY 2020-21 Sheriff Org 3111 qualifying expenditures through Operating Transfers-In from SRF Sheriff's HIDTA-State Forfeiture Org 1464 (\$120,000). The total includes the estimated revenue to be received along with the available current fund balance of HIDTA-State Forfeiture Special Revenue Fund 0095, Subclass 17663.

DISCUSSION:

Approval of the first bullet point of the first recommended action will allow the Sheriff's Office to transfer necessary funds to purchase the freezer and allow the Coroner's Office to store blood tissue and other fluids from examined cases. These are kept indefinitely for DNA, Court, Paternity, etc. The Sheriff's Office is looking to replace the current cryogenic freezer at the Coroner's Office, which has been in used since 2012. These type of freezers have an 8-10 year shelf life and the current freezer has a cooling element that is bad. The element cannot be replaced or repaired.

Approval of the second bullet point of the first recommended action will allow the Sheriff's Office to transfer necessary funds to purchase a raft for the Boating Unit that was approved by the Board on November 3rd 2020, for FY 2020-21 from California Department of Parks and Recreation, Division of Boating and Waterways Applications and Equipment Grant to purchase a new boat and boating raft. However, the raft was approved under Account 7385 and should have been under Account 8300 since the raft and miscellaneous equipment is over \$5,000. All assets that exceed the \$5,000 threshold must be capitalized per Management Directive 410. The Sheriff's Office is returning to your Board for the transfer of appropriations from Account 7385 previously approved to Account 8300 in the amount of \$8,100 with Budget Transfer No. 28 to be included as Program No. 91694.

Approval of the third bullet point of the first recommended action will allow the Sheriff's Office to transfer necessary funds to purchase a forklift. Sheriff's Fleet is in need of a forklift. The currently used forklift is a Hyster, year model 1989. It has been Red Tagged for mechanical defects, which include nonfunctional brakes, leaking main hydraulic ram, deteriorated hydraulic lines, electrical shorts and nonfunctional safety lighting. The estimated cost of repairs will easily exceed 75% of the machine's residual value. Sheriff's Fleet utilizes a forklift on a daily basis for moving pallets of fluids, parts, engines, wrecked vehicles and unloading truckload deliveries.

In FY 2015-16 departments began to budget appropriations to transfer funds out of SRF Orgs into operating Orgs for qualifying operating expenses. Approval of the second recommended action will allow the transfer of funds from SRF Orgs to reimburse the Sheriff Org 3111 to offset expenditures approved by the HIDTA Governing Board for multiple local, state, and federal agency officer overtime expenses from HIDTA-State Forfeiture Org 1464 (\$120,000). Approval of the third recommended action will increase the FY 2020-21 appropriations and estimated revenues for Sheriff Org 3111 in the amount of (\$120,000). These amounts were not included in the Sheriff SRF Org adopted budget.

REFERENCE MATERIAL:

BAI #26, November 3, 2020

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Resolutions (Org 3111 & 1464)

On file with Clerk - Budget Transfer No. 28

CAO ANALYST:

Yussel Zalapa