



Board Agenda Item 35

DATE: June 5, 2018

TO: Board of Supervisors

SUBMITTED BY: Margaret Mims, Sheriff-Coroner

SUBJECT: FY 2017-18 Year-End Budget Adjustments

RECOMMENDED ACTION(S):

1. **Approve and authorize the Clerk of the Board to execute Budget Transfer No. 22 transferring FY 2017-18 appropriations within the Sheriff-Coroner Org 3111, from account 7295 (Professional and Specialized Services) to account 8300 (Equipment) in the amount of \$279,030;**
2. **Approve and authorize the Clerk of the Board to execute Budget Transfer No. 24 transferring FY 2017-18 appropriations within Sheriff-Coroner's Org 3111 from accounts 6100 (Regular Salaries), 6400 (Retirement Contribution), and 6500 (OASDI Contribution) to accounts 7345 (Facility Operations and Maintenance) and 8300 (Equipment) in the amount of \$100,000;**
3. **Adopt Budget Resolution increasing FY 2017-18 appropriations and estimated revenues for Sheriff-Coroner Org 3111 in the amount of \$284,487 (4/5 vote);**
4. **Adopt Budget Resolution increasing FY 2017-18 appropriations for Sheriff-CA St Corr Train Org 1452 in the amount of \$109,384 and estimated revenues in the amount of \$38,507 (4/5 vote);**
5. **Adopt Budget Resolution increasing FY 2017-18 appropriations for Debtor Assessment Fee Org 1454 in the amount of \$137,951 (4/5 vote);**
6. **Adopt Budget Resolution increasing FY 2017-18 appropriations for Sheriff Automated GC 26731 Org 1455 in the amount of \$27,152 (4/5 vote); and**
7. **Adopt Budget Resolution increasing FY 2017-18 appropriations for Indigent Burial Trust Fund Org 1465 in the amount of \$10,000 (4/5 vote).**

There is no additional Net County Cost associated with the recommended actions. The Sheriff-Coroner's Office will use savings from Services and Supplies in the Department's FY 2017-18 Adopted Budget Org 3111 to facilitate payment of the use tax for the Sheriff's helicopter and use savings from Salaries and Benefits in the Department's FY 2017-18 Adopted Budget Org 3111 to purchase equipment and for maintenance costs associated with moving Sheriff-Coroner Office's Fleet to a new location. Recommended actions No. 3 through 7 will increase the FY 2017-18 appropriations in the specified Sheriff-Coroner's Special Revenue Fund (SRF) Orgs. The increases will fund Operating Transfers Out to the Sheriff-Coroner operating Org (Org 3111) for qualifying departmental expenses. This item is countywide.

ALTERNATIVE ACTION(S):

There is no viable alternative action. If your Board does not approve the recommended actions, the Department will not be able to pay the use tax for the helicopter, purchase equipment and maintenance to move Fleet to a new location, or utilize the restricted funding for qualifying Sheriff-Coroner Org 3111

expenses.

FISCAL IMPACT:

There is no additional Net County Cost associated with the recommended actions. Approval of recommended actions Nos. 1 and 2 will transfer existing appropriations from one expenditure object level to another within the same budget unit. Approval of recommended action No. 3 will increase the FY 2017-18 appropriations and estimated revenues in the Sheriff-Coroner Org 3111 in the amount of \$284,487 to fund FY 2017-18 Sheriff-Coroner Org 3111 qualifying expenditures through Operating Transfers In from the following SRFs:

- Sheriff-CA St Corr Train Org 1452 (\$109,384),
- Debtor Assessment Fee Org 1454 (\$137,951),
- Sheriff Automated GC 26731 Org 1455 (\$27,152), and
- Indigent Burial Trust Fund Org 1465 (\$10,000)

Recommended actions No. 4 through 7 will fund the Operating Transfers Out to the Sheriff-Coroner Org 3111.

Approval of recommended action No. 4 will increase the FY 2017-18 appropriations in the Sheriff-CA St Corr Train Org 1452 in the amount of \$109,384 and estimated revenues for the fourth quarter in the amount of \$38,507. The total includes the available fund balance of the Sheriff-Coroner Special Revenue Fund 0095, Subclass 17652.

Approval of recommended action No. 5 will increase the FY 2017-18 appropriations in the Debtor Assessment Fee Org 1454 in the amount of \$137,951. The total includes the available fund balance of the Sheriff-Coroner Special Revenue Fund 0095, Subclass 17653.

Approval of recommended action No. 6 will increase the FY 2017-18 appropriations in the Sheriff Automated GC 26731 Org 1455 in the amount of \$27,152. The total includes the available fund balance of the Sheriff-Coroner Special Revenue Fund 0095, Subclass 17654.

Approval of recommended action No. 7 will increase the FY 2017-18 appropriations in the Indigent Burial Trust Fund, Org 1465 in the amount of \$10,000. The total includes the available fund balance of the Sheriff-Coroner Special Revenue Fund 0095, Subclass 17664.

DISCUSSION:

On December 15, 2015 your Board authorized the replacement of Sheriff's Helicopter Eagle One in the amount of \$2,180,000. The helicopter was received by the Department in February 2018. Approval of recommended action No. 1 will facilitate the transfer of the use tax in the amount of \$279,030, associated with the helicopter purchase, from Services and Supplies account 7295 (Professional & Specialized Services) to Equipment account 8300, program number 91423 so payment can be made to the State.

Approval of recommended action No. 2 will allow the transfer of funds from Salaries and Benefits savings to Services & Supplies and Equipment to pay for facility operation/maintenance and equipment expenditures associated with the Sheriff-Coroner's Fleet Unit's move to Chance Avenue.

In FY 2015-16 departments began to budget appropriations to transfer funds out of SRF Orgs into operating Orgs for qualifying operational expenses. Approval of recommended actions No. 3 through 7 will allow the transfer of funds from SRF Orgs to reimburse the Sheriff-Coroner Org 3111 as follows:

- To offset the cost of core training courses for Correctional Officers with Sheriff-CA St Corr Train Org 1452 (\$109,384).

- To offset civil process operations costs with Debtor Assessment Fee Org 1454 (\$137,951).
- Expenditures approved by the Civil division for automated systems or other non-automated operational equipment with Sheriff Automated GC 26731 Org 1455 (\$27,152)
- Expenditures for indigent burials with Indigent Burial Trust Fund Org 1465 (\$10,000).

These amounts were not included in the FY 2017-18 Sheriff-Coroner's SRF Org adopted budgets.

REFERENCE MATERIAL:

BAI #6, December 15, 2015

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfers (No. 22 and 24)

On file with Clerk - Resolutions (Org 3111, 1452, 1454, 1455 and 1465)

CAO ANALYST:

Jeannie Z. Figueroa