



Board Agenda Item 27

DATE: November 3, 2020

TO: Board of Supervisors

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

SUBJECT: Budget Resolution Increasing Appropriations and Revenues in FY 2019-20

RECOMMENDED ACTION(S):

Adopt Budget Resolution increasing the FY 2019-20 appropriations and revenues for Sheriff-Coroner-Public Administrator Org 3111 in the amount of \$1,619,271 to properly recognize revenues (4/5 vote).

There is no additional Net County Cost associated with the recommended action. Approval of the recommended action will properly recognize revenues that were received from the State of California as payment for the temporary housing of California Department of Corrections and Rehabilitation inmates due to the COVID-19 Public Health Emergency and allow for the payment of two outstanding invoices from CFMG totaling \$480,616 for unanticipated pharmaceutical costs incurred in FY 2019-20. The remaining \$1,138,655 will have a positive impact on Fund Balance. This item is countywide.

ALTERNATIVE ACTION(S):

There is no viable alternative action. If the recommended action is not approved, revenues received will not be properly recognized and the Sheriff's Office will not be able to pay for FY 2019-20 unanticipated pharmaceutical costs.

FISCAL IMPACT:

There is no additional Net County Cost associated with recommended action. Approval of the recommended action will increase FY 2019-20 appropriations and revenues for the Sheriff-Coroner-Public Administrator's Org 3111 in the amount of \$1,619,271. This will allow the Sheriff's Office to process two outstanding invoices totaling \$480,616 for pharmaceutical costs incurred in FY 2019-20. The remaining \$1,138,655 will have a positive impact on Fund Balance for FY 2019-20.

DISCUSSION:

Pursuant to the emergency authority granted to the Governor under the Emergency Services Act and the California Department of Corrections and Rehabilitation (CDCR) Secretary under Cal Penal Code section 2900(b) the County of Fresno received \$1,619,271 from the State of California in August 2020 for the temporary housing of State inmates during the COVID-19 Public Health Emergency.

To comply with the modified accrual basis of accounting, the Auditor-Controller/Treasurer-Tax Collector's Office requested that these revenues be recognized as received in FY 2019-20. The increase in appropriations and revenues will allow for the payment of two outstanding invoices from CFMG totaling \$480,616 for unanticipated pharmaceutical costs for FY 2019-20. The remaining \$1,138,655 will have a

positive impact on Fund Balance.

REFERENCE MATERIAL:

BAI #5, August 4, 2020
BAI #30.1, April 28, 2020
BAI #8.1, April 3, 2018

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Resolution (Org 31114000) FY 2019-20

CAO ANALYST:

Yussel Zalapa