



## COUNTY OF HUMBOLDT

AGENDA ITEM NO.

C-1

For the meeting of: September 9, 2014

Date: August 27, 2014

To: Board of Supervisors

From: Joseph Mellett, Auditor-Controller *MSM*

Subject: Transfer from General Fund Contingencies to the Auditor-Controller (requires 4/5 vote)

### RECOMMENDATION(S):

That the Board of Supervisors approve a transfer from Contingencies (1100-990) (Attachment A) in the amount of \$7,483 for fiscal year 2013-14 for unanticipated expenditures in the Auditor-Controller's budget (1100-111) (requires 4/5 vote).

SOURCE OF FUNDING: General Fund

### DISCUSSION:

The Auditor-Controller's budget had a General Fund allocation of \$937,328 for fiscal year (FY) 2013-14. There are unexpected overages totaling \$7,483 in extra-help. This overage was caused by staffing shortages due to both vacant positions and staff being out on approved medical leave. This resulted in the need to utilize extra help to ensure that basic payroll and accounts payable services were provided for the County. Failure to provide these services and meet critical required reporting deadlines could have negatively impacted other County departments and programs. Therefore it is recommended that the Board approve the attached transfer in the amount of \$7,483 from the General Fund Contingency account to the Auditor-Controller's budget in order to balance and close FY 2013-14.

Prepared by Steve Edmiston

CAO Approval *Tracy Olsen*

REVIEW:

Auditor *AE*

County Counsel

Human Resources

Other

TYPE OF ITEM:

☒ Consent  
☐ Departmental  
☐ Public Hearing  
☐ Other

PREVIOUS ACTION/REFERRAL:

Board Order No. \_\_\_\_\_

Meeting of: \_\_\_\_\_

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT**

Upon motion of Supervisor *Bass* Seconded by Supervisor *Fennell*

Ayes *Sundberg, Lovelace, Bohn, Fennell, Bass*  
Nays  
Abstain  
Absent

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: *Sept. 9, 2014*

By: *Jan Humboldt*  
Kathy Hayes, Clerk of the Board

FINANCIAL IMPACT:

Unexpected costs created additional spending in the Auditor's budget totaling \$7,483. These expenses have been incurred and were needed to provide required services in FY 2013-14. There were no additional revenues or other appropriations available in the Auditor's budget to cover the increased costs and therefore a transfer from Contingencies is required. The current balance in the General Fund Contingency Account for FY 2013-14 is \$1,397,777. The approval of this transfer will leave a Contingency balance of \$1,390,294.

The requested transfer from contingencies supports the Board's Strategic Framework by ensuring the sustainability of County services by investing in internal capacity to minimize outside expenses.

OTHER AGENCY INVOLVEMENT: None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board may choose not to approve the appropriation transfer. However, the Auditor's office is not able to close out FY 2013-14 until each budget balances. In order to do this, other funds would have to be identified to cover the outlined expenses.

ATTACHMENTS: Request for Budget Appropriation Transfer/Adjustment



COUNTY OF HUMBOLDT  
REQUEST FOR BUDGET TRANSFER/ADJUSTMENT

# A \_\_\_\_\_

DEPARTMENT: Contingencies

DEPARTMENT #: 990/111

DATE: 6/30/2014

1.) The reason for this budget transfer request is:

- ☐ Transfer within expenditure/revenue category (with Auditor Approval)  
☐ Transfer between expenditure/revenue category (with CAO & Auditor Approval)  
☐ Increase/decrease Intrafund Transfer account (with Board Approval)\*  
☒ Transfer to or from Contingencies (with Board Approval)\*  
☐ Increase/decrease budget unit appropriation (with Board approval)\*  
☐ Establish/transfer funds in Fixed Assets <\$10,000 (CAO & Auditor Approval)  
☐ Establish/transfer funds in Fixed Assets >\$10,000 (with Board Approval)\*

2.) TRANSFER FROM:

<u>Orgkey</u>	<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
1100990	2010	Contingencies	\$ 7,483.00
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

TRANSFER TO:

<u>Orgkey</u>	<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
1100111	1400	Extra-help	\$ 7,483.00
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

3.) In the space below, state (a) reason for transfer request, (b) reason why there are sufficient balances in affected accounts, and (c) why transfer cannot be delayed until next budget year.  
Per attached agenda item.

4.) Department Authorization:

(signed)

Steven Edmister

5.) Account balances verified by Auditor-Controller

Date

8/27/14

(signed)

Steven Edmister

6. ☒ /Approved ☐ /Not approved ☐ /Recommended ☐ /Not recommended

County Administrative Officer:

Date

8/29/14

(signed)

Amy Olsen

INSTRUCTIONS

SEND ORIGINAL REQUEST FOR BUDGET TRANSFER DIRECTLY TO THE AUDITOR-CONTROLLER.