**SHERIFF'S OFFICE  
COUNTY OF HUMBOLDT**826 FOURTH STREET  
EUREKA, CALIFORNIA 95501-0516 PHONE (707) 445-7251For the meeting of: **September 9, 2014**

**Date:** August 26, 2014  
**To:** BOARD OF SUPERVISORS  
**From:** MICHAEL DOWNEY, SHERIFF  
**Subject:** APPROPRIATION TRANSFER TO COVER OVERDRAFTS FOR FISCAL YEAR 2013/2014

**RECOMMENDATION(S):**

That the Board of Supervisors approves the attached appropriation transfer s from Sheriff-Jail budget (1100243) to Sheriff budget (1100221) and Court Security (1100260) for the purposes of closing the fiscal year 2013/14 budget.

**SOURCE OF FUNDING:** General Fund

**DISCUSSION:**

The Sheriff main operational budget (1100221) has exceeded its budget by approximately \$156,366. The Court Operations budget (1100260) has exceeded its budget by approximately \$131,173. Both are due in part to staffing shortages (caused by both vacant positions and injuries) and the need to utilize overtime and extra help in key positions. Also in the Sheriff's main operational budget, higher than projected motor pool costs due to increased mileage and new vehicles being placed in service, at times at a higher rate than the vehicle being replaced have caused the department to exceed the appropriation.

The Sheriff's Jail budget (1100243) has unused allocation due to vacant positions and savings in the allocation for extra help. The requested transfer will utilize these savings to cover overages in other Sheriff budget units. Salary savings are not usually utilized for overages and are reserved for the payroll clearing transfer. The standard practice is at the end of each fiscal year the Auditor's Office prepares a payroll clearing transfer for the General Fund that moves salary savings between budget units to cover deficits in the Salaries and Employee Benefits category. The payroll clearing transfer does not usually cover extra-help and overtime. Because there are no other funds available to cover the overages described above the requested transfers from Jail salaries and extra help are being requested.

**FINANCIAL IMPACT:**

There will be relatively little financial impact as allocations do not exceed the adopted budget for fiscal year 2013/14. Essentially this increases the allocation in one budget unit and decreases the allocation in another budget unit.

Prepared by LINDA MODELLCAO Approval Cheryl Dillingham**REVIEW:**Auditor MBW County Counsel \_\_\_\_\_ Personnel \_\_\_\_\_ Risk Manager \_\_\_\_\_ Other \_\_\_\_\_**TYPE OF ITEM:**

☒ X 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  
And unanimously carried by those members present,

The Board hereby adopts the recommended action contained in this report.

Dated: Sept. 9, 2014 Ann Huntwell  
Kathy Hayes, Clerk of the Board

**OTHER AGENCY INVOLVEMENT:**     None

**ALTERNATIVE TO STAFF RECOMMENDATIONS:** The Board may choose not to approve the appropriation transfers and have the department request funding from contingencies.

**ATTACHMENTS:**

1. Appropriation transfer for budget unit 221
2. Appropriation transfer for budget unit 260



COUNTY OF HUMBOLDT  
REQUEST FOR BUDGET APPROPRIATION TRANSFER/ADJUSTMENT

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

DEPARTMENT: Sheriff DEPARTMENT #: 221 DATE: 06/30/14

1. The reason for this appropriation transfer request is:

	<b>Copies Required</b>
<u>        </u> /Transfer within object accounts (with Auditor Approval)	Original only
<u>        </u> /Transfer between object accounts (with CAO & Auditor Approval)	Original + 1
<u>        </u> /Transfer between funds (with Board Approval)*	Original + 1
<u>        </u> /Transfer to or from Contingencies (with Board Approval)*	Original + 1
<u>  X  </u> /Increase/decrease budget unit appropriation (with Board Approval)*	Original + 1
<u>        </u> /Establish/transfer funds in Fixed Assets <\$10,000 (CAO Approval)	Original + 1
<u>        </u> /Establish/transfer funds in Fixed Assets >\$10,000 (with Board Approval)*	Original + 1

2. TRANSFER FROM:

Fund	Account Number	Name of Budget Item	Amount
<u>1100</u>	<u>243-1100</u>	<u>Salaries and Wages</u>	<u>\$156,366.00</u>
<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
<u>1100</u>	<u>990-2010</u>	<u>Contingencies</u>	<u>\$156,366.00</u>

TRANSFER TO:

Fund	Account Number	Name of Budget Item	Amount
<u>1100</u>	<u>990-2010</u>	<u>Contingencies</u>	<u>\$156,366.00</u>
<u>1100</u>	<u>221-1400</u>	<u>Extra help</u>	<u>\$ 18,416.00</u>
<u>1100</u>	<u>221-2123</u>	<u>Special Department Expense</u>	<u>\$ 34,500.00</u>
<u>1100</u>	<u>221-2125</u>	<u>Transportation</u>	<u>\$102,845.00</u>
<u>1100</u>	<u>221-3026</u>	<u>Sustain License</u>	<u>\$ 826.00</u>

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

a) Cover overdrafts for FY 2013-14

b) Large number of vacancies and difficulty in hiring have resulted in salary savings

c) Necessary to balance FY 2013-14

4. Approved by Department Head: (signed) [Signature]

5. Account balances verified by Auditor-Controller: Date: 8/27/14 (signed) [Signature]

6.          /Approved          /Not approved   X   /Recommended          /Not Recommended

County Administrative Officer: Date: 8/28/14 (signed) [Signature]

INSTRUCTIONS

SEND ORIGINAL AND REQUIRED COPIES OF ALL TRANSFERS DIRECTLY TO THE AUDITOR-CONTROLLER

\* Requires copy of Board Order to be attached.

Revised 9/05

COUNTY OF HUMBOLDT  
REQUEST FOR BUDGET APPROPRIATION TRANSFER/ADJUSTMENT

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

DEPARTMENT: Sheriff DEPARTMENT #: 260 DATE: 06/30/14

1. The reason for this appropriation transfer request is:

	<b>Copies Required</b>
_____/Transfer within object accounts (with Auditor Approval)	Original only
_____/Transfer between object accounts (with CAO & Auditor Approval)	Original + 1
_____/Transfer between funds (with Board Approval)*	Original + 1
_____/Transfer to or from Contingencies (with Board Approval)*	Original + 1
<u>X</u> /Increase/decrease budget unit appropriation (with Board Approval)*	Original + 1
_____/Establish/transfer funds in Fixed Assets <\$10,000 (CAO Approval)	Original + 1
_____/Establish/transfer funds in Fixed Assets >\$10,000 (with Board Approval)*	Original + 1

2. TRANSFER FROM:

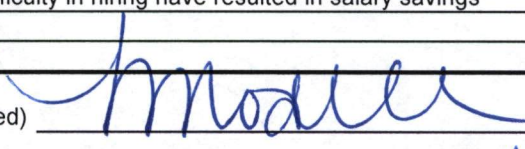
Fund	Account Number	Name of Budget Item	Amount
<u>1100</u>	<u>243-1100</u>	<u>Salaries and Wages</u>	<u>\$ 81,173.00</u>
_____	<u>243-1400</u>	<u>Extra Help</u>	<u>\$ 50,000.00</u>
<u>1100</u>	<u>990-2010</u>	<u>Contingencies</u>	<u>\$ 131,173.00</u>

TRANSFER TO:

Fund	Account Number	Name of Budget Item	Amount
<u>1100</u>	<u>990-2010</u>	<u>Contingencies</u>	<u>\$ 131,173.00</u>
<u>1100</u>	<u>260-1400</u>	<u>Extra help</u>	<u>\$ 54,939.00</u>
<u>1100</u>	<u>260-1460</u>	<u>Overtime</u>	<u>\$ 76,234.00</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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

- a) Cover overdrafts for FY 2013-14  
b) Large number of vacancies and difficulty in hiring have resulted in salary savings  
c) Necessary to balance FY 2013-14

4. Approved by Department Head: (signed) 

5. Account balances verified by Auditor-Controller:

Date: 8/27/14 (signed) 

6. \_\_\_\_/Approved \_\_\_\_/Not approved X/Recommended \_\_\_\_/Not Recommended

County Administrative Officer:

Date: 8/28/14 (signed) 

INSTRUCTIONS

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Revised 9/05