



COUNTY OF HUMBOLDT

AGENDA ITEM NO.

D-1

For the meeting of: September 20, 2016

Date: September 1, 2016
To: Board of Supervisors
From: Joseph Mellett, Auditor-Controller [Signature]
Subject: Payroll Clearing Appropriation Transfer for fiscal year 2015-2016

RECOMMENDATION(S): That the Board of Supervisors:

- 1. Approve the attached fiscal year 2015-2015 appropriation transfer for \$210,271; and
2. Authorize the Auditor-Controller to make minor budget adjustments as needed to provide sufficient appropriations to cover actual expenditures for fiscal year 2015-2016.

SOURCE OF FUNDING:
County General Fund.

DISCUSSION:

At the close of each fiscal year, the Auditor-Controller's office prepares one master payroll clearing transfer in lieu of appropriation transfers normally prepared by individual departments. The purpose is to provide funding for payroll line item deficiencies for General Fund departments. The transfer is usually required due to underestimates of funding requirements when the original budget is adopted; new programs or mid-year salary adjustments, or retirement of long-time employees who receive accumulated benefit payments. This year the requested transfer to cover expenditures is \$210,271. The budget shortages are being covered with salary savings in other General Fund budget units. The Auditor-Controller is also requesting the authority to make additional minor budget adjustments if needed to insure that actual expenditures do not exceed budgeted appropriations in fiscal year 2015-16.

Prepared by Charlotte Merkel Sr Auditor-Accountant
CAO Approval [Signature]
REVIEW: Auditor [Signature] 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 Fennell
Seconded by Supervisor Bass
And unanimously carried by those members present,
The Board hereby adopts the recommended action
contained in this report.

Dated: Sept. 20, 2016
Kathy Hayes, Clerk of the Board
By: [Signature]

Additionally transfers for fixed asset accounts which require Board approval have been included for the Sheriff-Jail.

FINANCIAL IMPACT:

The requested action adjusts the budget to cover expenditures that have already occurred during fiscal year 2015-2016 and as such has no net impact to the General Fund.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

None recommended. Government Code requires that expenditures not be in excess of appropriations.

ATTACHMENT:

Payroll Clearing Appropriation Transfer

PAYROLL CLEARING APPROPRIATION TRANSFER

June 30, 2016

ORG KEY	Dept Name	OB	Description	FROM	ORG KEY	Dept Name	OB	Description	TO
1100114	Revenue Recovery	1100	Salaries	20,000.00	1100101	Board of Supervisors	1100	Salaries	3,940
1100121	County Counsel	1100	Salaries	40,000.00	1100112	Treasurer	1100	Salaries	1,179
1100166	Public Works Land Use	1100	Salaries	30,000.00	1100130	Personnel	1100	Salaries	61,289
1100205	District Attorney	1470	Health Insurance	100,000.00	1100219	Public Defendor	1100	Salaries	75,631
1100221	Sheriff	1500	Retirement	18,233.00	1100225	Airport Security	1100	Salaries	6,069
					1100253	Alternate Counsel	1100	Salaries	11,323
					1100261	Ag	1100	Salaries	1,859
					1100271	Recorder	1100	Salaries	30,065
					1100272	Coroner	1100	Salaries	15,658
					1100277	Current Planning	1100	Salaries	1,085
					1100632	Humboldt Del Norte Farm A	1100	Salaries	135
				208,233.00					208,233
Budget Adjustment									
1100103	CAO	2106	Communications	164.00	1100632	Humboldt Del Norte Farm A	2106	Communicaitons	164
				164.00					164
		Total		208,397.00			Total		208,397

