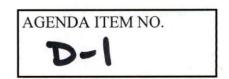


# COUNTY OF HUMBOLDT



For the meeting of: September 20, 2016

Date:

September 1, 2016

To:

Board of Supervisors

From:

Joseph Mellett, Auditor-Controller

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 inlieu 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 Audito	or-Accountant	CAO Approval	19 100	
REVIEW: ////	M		90 - 1	0	
Auditor/	County Counsel	Personnel	Risk Manager	Other	
TYPE OF ITEM:			BOARD OF SUPERVISORS		
X Consent			Upon motion of Supervisor	ennell	
Departm	ental		Seconded by Supervisor B	55	
Public H	earing		And unanimously carried by t	hose members present,	
Other			The Board hereby adopts the contained in this report.	recommended action	
PREVIOUS ACTIO	N/REFERRAL:				
Board Order No			Dated: Sept. 20, Kathy Hayes, Clerk of the Bo	2016 ard	
Meeting of:			By: In Hunty	ell	
			7		

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	ОВ	Description	FROM	ORG KEY	Dept Name	ОВ	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	1100		135	
				208,233.00					208,233	
Budget Adjustmen	it						ļ			
1100103	CAO	2106	Communications	164.00	1100632	Humboldt Del Norte Farm	2106	Communications	164	
				164.00					164	
		Total		208,397.00			Total		208,397	

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Appropriation Tra	nsfers								
1100219	Public Defender	2106	Communications	149.00	1100219	Public Defender	3026	Sustain Licenses	149
1100243	Sheriff -Jail	2112	Maint Egipment	1,725.00	1100243	Sheriff -Jail	8119	Security System	1,725
				1,874.00					1,874
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