



# COUNTY OF HUMBOLDT

For the meeting of: 10/2/2018

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File #: 18-1218

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To: Board of Supervisors

From: Auditor/Controller

SUBJECT:

Payroll Clearing Appropriation Transfer for Fiscal Year 2017-18

RECOMMENDATION(S):

That the Board of Supervisors approve the attached fiscal year 2017-18 appropriation transfer for \$80,365; and authorize the Auditor-Controller to make minor budget adjustments as needed to provide sufficient appropriations to cover actual expenditures for fiscal year 2017-18.

SOURCE OF FUNDING:

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, mid-year salary adjustments, or retirement of long-time employees who receive accumulated benefit payments. This year the requested transfer to cover expenditures is \$80,365. The budget shortages in salaries are being covered with salary savings in other General Fund budget units. Shortages in other categories are being covered with savings from other accounts within the same budget unit. The Auditor-Controller is also requesting the authority to make additional minor budget adjustments if needed as a result of transactions occurring after approval of this document.

FINANCIAL IMPACT:

The requested action will make budget adjustments for expenditures that have already occurred during fiscal year 2017-18 and as such has no net impact to the General Fund.

The recommended actions support the Board of Supervisors' Strategic Framework by managing resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

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

ATTACHMENTS:

Payroll Clearing Appropriation Transfer

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: N/A