RECOMMENDED ACTION AND JUSTIFICATION: Request approval to make a $4,000 budget transfer from the “Jail Salaries – Jail Officers” line item to the “Jail – Longevity Pay” line item.

Additional funding is requested for the “Jail - Longevity” line item. A shortage in the line item has occurred as a result of a retroactive payroll correction made by the Auditor’s Office. When calculating an employee’s hourly rate for purposes of determining the overtime rate, the Auditor is to include any incentive pay that the employee is receiving for longevity. From November 2004 – October 2007 the overtime rate paid to employees did not include their longevity incentive. The error came to the attention of the Auditor’s Office in October 2007, and those employees that had been impacted by the shortage were reimbursed in their November paycheck. This correction resulted in the unexpected expenditure of funds from the “Longevity” line item.

There is currently sufficient salary savings within the “Jail Officers Salary” line item to allow for the requested transfer of funds.

BACKGROUND AND HISTORY OF BOARD ACTIONS: A similar request was made during the mid year budget process to remedy the same problem that existed within the sheriff’s office patrol budget. The request was approved during the mid-year budget review.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION: If the request is not approved, the necessary adjustments will have to be made at the end of the fiscal year.

Financial Impact? ☑ Yes ☐ No Current FY Cost: $4,000
Budgeted In Current FY? ☑ Yes ☐ No ☑ Partially Funded
Amount in Budget: $14,940
Additional Funding Needed: $4,000
Source
Internal Transfer ☐
Unanticipated Revenue ☐
Transfer Between Funds ☐
Contingency ☐
General ☑
Other ☐

Annual Recurring Cost: $0

CLERK’S USE ONLY:
Res. No. 28-K9 Ord. No. ____ Vote – Ayes: ___ Noes: ___
Approved ☑ ☐
( ) Minute Order Attached ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.
Date: 
Attest: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California
By: Deputy

COUNTY ADMINISTRATIVE OFFICER:
☑ Requested Action Recommended ☐ No Opinion
Comments:

CAO: [Signature]
### BUDGET ACTION FORM

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<th>FUND</th>
<th>DEP/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
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<td>531.07-35</td>
<td>Jail - Longevity Pay</td>
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<td>1090</td>
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| TOTALS | 4,000 | 4,000 |

**ACTION REQUESTED:** (Check all that apply)

( ) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or transferring appropriation from Contingencies.

(X) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

**JUSTIFICATION**
Refer To Attached Board Item For Explanation

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**DEPT HEAD SIGNATURE**: [Signature]
**DATE**: 4-14-08

**APPROVED BY RES NO.**: 08-169
**CLERK**: [Signature]
**DATE**: 5-6-08

**DEPARTMENT**: Sheriff’s Office

**AUDITOR’S USE ONLY**
**BA #**

Budget Revision Form Revised 07/2000