MEETING:    July 23, 2019

TO:        The Board of Supervisors

FROM:      Luis Mercado, Auditor

RE: FY 18-19 Budget Action Transferring Funds Within the Sheriff's Office Budget

RECOMMENDATION AND JUSTIFICATION:

Approve FY 18-19 Budget Action Transferring Funds Within the Sheriff's Office Budget to Cover June 2019 Payroll ($42,000).

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Departments are required to submit budget actions to the Board to ensure that expenses do not exceed the budgeted amount at the category level. On occasion, the Auditor’s office has initiated budget actions on behalf of Departments.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The Sheriff payroll category will be insufficient to cover June 2019 payroll as well as a previously approved budget action moving appropriations from the Sheriff payroll category to the Sheriff services and supplies category.

FINANCIAL IMPACT:
No net impact to the General Fund.

ATTACHMENTS:
BAF Fund Trans   (PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Marshall Long, District III Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey
# Budget Action Form

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEPT/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>0220-531</td>
<td>0310</td>
<td>Social Security</td>
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<td>Retirement-Employer</td>
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<td>0220-531</td>
<td>0318</td>
<td>SDI</td>
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<td>$1,785</td>
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<td>0220-531</td>
<td>0319</td>
<td>Cash-Cafeteria Plan</td>
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<td>0216-521</td>
<td>0230</td>
<td>Overtime</td>
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<td>$42,000</td>
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<tbody>
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<td>1090</td>
<td>GENERAL CONTINGENCY</td>
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</table>

**TOTAL** |  |  | **$42,000** |  | **$42,000** |

## Transfer Between Funds

<table>
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<tr>
<th>TRANSFER BETWEEN FUNDS</th>
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<tbody>
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</table>

**Totals** |  |  | **$0** |  | **$0** |

**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 appropriating Reserve for Contingencies;
- 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:** Moving appropriations from the Jail payroll category to Sheriff payroll category to cover Sheriff overtime.

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**Dept Head Signature**  
[Signature]

**Date**  
7/16/2019

**Approved by Res No.**  
R-423  
[Signature]  
[Date]  
7-23-19

**Auditor's Use Only**  
BA #

Budget Revision Form Revised 11/95

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