

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY**

DEPT: Chief Executive Office

BOARD AGENDA: 5.B.9
AGENDA DATE: June 12, 2018

SUBJECT:

Approval of the Fiscal Year 2017-2018 Year-End Budget Adjustments for the District Attorney and Fiscal Year 2017-2018 Year-End Carryover Appropriations

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2018-0276

On motion of Supervisor Monteith , Seconded by Supervisor Chiesa
and approved by the following vote,

Ayes: Supervisors: Olsen, Chiesa, Withrow, Monteith, and Chairman DeMartini

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION:

ATTEST: 
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Chief Executive Office

BOARD AGENDA:5.B.9
AGENDA DATE: June 12, 2018

CONSENT:

CEO CONCURRENCE: YES

4/5 Vote Required: Yes

SUBJECT:

Approval of the Fiscal Year 2017-2018 Year-End Budget Adjustments for the District Attorney and Fiscal Year 2017-2018 Year-End Carryover Appropriations

STAFF RECOMMENDATION:

1. Authorize the Chief Executive Officer and Auditor-Controller to increase appropriations for District Attorney Elder Abuse Advocacy and Outreach, Arson Task Force, and Unserved/Underserved Victim Advocacy and Outreach.
2. Authorize the Chief Executive Officer and Auditor-Controller to carryover appropriations for various General Fund departments according to the Fiscal Year 2017-2018 Carryover Appropriations identified in this report.

DISCUSSION:

In preparation for the fiscal year ending June 30, 2018, County departments have evaluated actual revenue and expenditures recorded to date and developed updated projections for the remainder of the year. Consistent with past practice, the Chief Executive Office has provided departments the opportunity to submit final requests to change their respective department budgets based on these updated projections. The District Attorney has determined that budget adjustments will be needed. These adjustments are either technical in nature or the result of changes that have materialized since the presentation of the Fiscal Year 2017-2018 Third Quarter Financial Report. All budget adjustment requests have been reviewed by the Chief Executive Office and the following department-specific budget adjustments are recommended prior to Fiscal Year 2017-2018 year-end close.

District Attorney

The District Attorney's office has identified the need to make adjustments to three of its budgets in order to end the fiscal year in a positive position.

A one-time increase in appropriations is needed in order to meet current year obligations related to the latest projections for the Arson Task Force budget. Subsequent to the 2017-2018 Third Quarter Financial Report, operations costs have risen slightly in the Fire Investigation Unit. An increase in appropriations of \$4,966 is recommended for this budget, using departmental fund balance. The Arson Task Force has \$4,966 in available fund balance.

A one-time budget adjustment was made in the Elder Abuse Advocacy and Outreach budget in the 2017-2018 Midyear Financial Report, reducing appropriations by \$81,458. This adjustment did not factor in the liquidation of prior year encumbrances that were to occur subsequent to the budget cycle and would also reduce appropriations. Now that the encumbrances have been liquidated, appropriations are no longer available to cover grant-related contract costs that are reimbursable through the granting agency. A restoration of the \$81,458 in appropriations is recommended and will be funded with existing revenue of \$78,287 and the use of \$3,171 in department fund balance. Available fund balance for this budget totals \$14,296.

The Unserved/Underserved Victim Advocacy and Outreach budget identified a need to adjust appropriations in the 2017-2018 Midyear Financial Report to cover current year obligations. However, updated projections have indicated that additional appropriations are needed to cover costs. An increase in appropriations in the amount of \$10,161 is recommended, funded by departmental fund balance. A total of \$10,161 in fund balance is available for this budget.

Fiscal Year 2017-2018 Carryover Appropriations

Consistent with past practice, the Chief Executive Office has established Fiscal Year 2017-2018 year-end carryover appropriations of current year funding for projects that will continue or occur in the next budget year. The carryover amounts will be set up by the Auditor-Controller as part of the year-end close process using the Funds Available roll forward process, effectively carrying over available appropriations to Budget Year 2018-2019 for previously approved projects in the General Fund.

The recommended Fiscal Year 2017-2018 Carryover Appropriations for continuing projects in several General Fund departments total approximately \$11 million and are detailed in Attachment 1.

POLICY ISSUE:

According to County Code 2.08.050, the Chief Executive Office is responsible for the evaluation of the annual budget adopted by the Board of Supervisors and County government expenditures and revenues to ensure they are consistent with the annual budget. All requests for changes in the annual budget shall first be submitted to the Chief Executive Officer, who shall transmit them to the Board of Supervisors together with recommendations.

Additionally, Government Code Section 29125 provides that transfers and revisions to the adopted appropriations may be made by an action formally adopted by the Board of Supervisors at a regular or special meeting by a 4/5 vote.

FISCAL IMPACT:

The budget adjustments contained in this report will increase the District Attorney budget by \$96,585 and will be funded by \$78,287 in existing department revenue and the use of \$18,298 in departmental fund balance, as detailed in the attached budget journal (Attachment 2).

A total of \$11,015,000 in Fiscal Year 2017-2018 General Fund appropriated funds have been identified for carryover into Budget Year 2018-2019 using the Funds Available roll forward process at year end close for Fiscal Year 2017-2018. The \$11 million identified is the maximum amount projected for the General Fund that will be carried forward using this process; individual carryover amounts for each department are restricted to the account balance available at year end, not to exceed the amount listed in Attachment 2.

BOARD OF SUPERVISORS' PRIORITY:

Approval of the recommended actions supports the Board of Supervisors' priorities of *Supporting Strong and Safe Neighborhoods* and *Delivering Efficient Public Services and Community Infrastructure* by ensuring ample appropriations to continue operations through the remainder of the fiscal year.

STAFFING IMPACT:

Existing staff will continue to manage the budget responsibilities covered by the recommended actions.

CONTACT PERSON:

Patrice Dietrich, Assistant Executive Officer (209) 525-6333

ATTACHMENT(S):

1. Fiscal Year 2017-2018 Carryover Appropriations
2. Fiscal Year 2017-2018 Year-End Budget Adjustments Budget Journal

Fiscal Year 2017-2018 Carryover Appropriations

Department	Maximum Amount	Project Description
General Fund		
CEO-County Operations - ADA Self Evaluation and Transition Planning	\$ 500,000	Appropriations to mitigate findings in the ADA Self Evaluation and Transition Plan
CEO-County Operations - County Facilities	\$ 2,800,000	\$2.16 million for Alt EOC, \$200K for Laird Park Firing Range cleanup costs, \$400K for County security improvements
CEO-County Operations - Crows Landing Air Facility	\$ 950,000	Storm water resource and planning/environmental services
CEO-County Operations - Focus on Prevention	\$ 2,500,000	One-time State set-aside from 2017-2018 Final Budget for funds dedicated to Stanislaus County for homeless navigation services
CEO-County Operations - Plant Acquisition Funds	\$ 1,300,000	\$200K for demo of old coroner Facility \$650K for HR TI Project \$380,000 for one-time jail expansion equipment costs
CEO-County Operations - Plant Acquisition Funds	\$ 1,500,000	Deferred Maintenance Programs
CEO-Economic Development	\$ 65,000	Community development projects
CEO-Operations and Services	\$ 180,000	Technology Innovation funding for Accela agenda management for invoices not yet received
Sheriff - Detention	\$ 1,220,000	Update programming space and fire/life safety systems (fire alarm, monitoring, security electronic controls, and security camera
Total General Fund	\$ 11,015,000	
Special Revenue Funds	-	
Total Special Revenue Funds	\$ -	
Enterprise Funds	-	
Total Enterprise Funds	\$ -	
Internal Service Funds	-	
Total Internal Service funds	\$ -	
Total	\$ 11,015,000	

