



Board Report

File #: BC 18-164, **Version:** 1

- a. Support adding one (1) FTE Accounting Clerical Supervisor position in the Sheriff's Office Budget Unit, 001-2300-SHE001-8224 with non-General Fund resources;
- b. Support authorizing the County Administrative Office to incorporate the position change into the Sheriff's Office FY 2018-19 Adopted Budget;
- c. Support authorizing the Auditor-Controller to increase appropriations by \$24,638 for the Sheriff's Office, 001-SHE001-2300-8224-6111, financed by increased revenues of \$24,638, 001-SHE001-2300-8224-5750; and
- d. Support authorizing the Auditor-Controller to transfer appropriations and revenues of \$24,638 from the Sheriff's Office budget unit, 001-SHE003-2300-8238-6613/5940 to 001-SHE001-2300-8224-6111/5940

RECOMMENDATION:

It is recommended that the Board of Supervisors' Budget Committee:

- a. Support adding one (1) FTE Accounting Clerical Supervisor position in the Sheriff's Office Budget Unit, 001-2300-SHE001-8224 with non-General Fund resources;
- b. Support authorizing the County Administrative Office to incorporate the position change into the Sheriff's Office FY 2018-19 Adopted Budget;
- c. Support authorizing the Auditor-Controller to increase appropriations by \$24,638 for the Sheriff's Office, 001-SHE001-2300-8224-6111, financed by increased revenues of \$24,638, 001-SHE001-2300-8224-5750; and
- d. Support authorizing the Auditor-Controller to transfer appropriations and revenues of \$24,638 from the Sheriff's Office budget unit, 001-SHE003-2300-8238-6613/5940 to 001-SHE001-2300-8224-6111/5940

SUMMARY/DISCUSSION:

The Sheriff's Office lost a vacant Accounting Clerical Supervisor position in its Fiscal Division during the Fiscal Year (FY) 2018-19 budget process due to budget constraints. At that time, the position was a recent vacancy and in an active recruitment process. The position is the sole supervisory level position in the Sheriff's Fiscal Division and performs essential fiscal functions. The position oversees the work of the accounts payable team, the Alarm Unit, the itinerant vendor permit desk, and purchasing. The Accounting Clerical Supervisor (ACS) reviews all outgoing payments, new and modified purchase orders, inmate medical claims, ensures contracts are up to date, coordinates the opening and closing of the fiscal year and reviews program reimbursement claims which include the Inmate Welfare Fund (IWF) and Community Corrections Partnership (CCP), also known as AB109. Approximately \$6.5 million is budgeted for these two programs alone, which include 18 various classifications of positions. Currently, this workload is being dispersed amongst existing staff, resulting in a significant burden and impact to the Fiscal Division as the functions of the ACS are resource intensive activities supporting mandated requirements for fiscal reporting and ensuring the department is appropriately reimbursed for program claims.

The Fiscal Division supports all the financial responsibilities of the Sheriff's Office which include processing payroll, accounts receivable and payable, contracts, budgeting and monitoring, administering programs that include the IWF and CCP and all other fiscal functions for the programs. Additionally, the Fiscal Division uses significant resources to maintain inmates' trust accounts in balance.

Due to the essential administrative need for this position in support of county jail programs and facilities, the Sheriff has agreed to reimburse the partial cost of the ACS for the remainder of FY2018-19 in the amount of

\$24,638 and to reimburse 50% of the position costs in future fiscal years from the IWF. Additionally, the Sheriff submitted a budget reallocation request to the CCP in November 2018 to fund the FY2018-19 remaining \$24,638 cost of this position from its current year AB109 unspent program appropriations and will include 50% of the position costs in the requested CCP AB109 FY2019-20 budget and in ongoing fiscal years.

Penal Code Section 4025 (e) allows to use the IWF for such use, "...Any funds that are not needed for the welfare of the inmates may be expended for the maintenance of county jail facilities. Maintenance of county jail facilities may include, but is not limited to, the salary and benefits of personnel used in the programs to benefit the inmates, including, but not limited to, education, drug and alcohol treatment, welfare, library, accounting, and other programs deemed appropriate by the sheriff."

The IWF fund balance as of June 30, 2018 is \$354,462 and is expected to have approximately \$220,000 in the fund balance as of June 30, 2019 after the reimbursement for the position and other FY 2018-19 regularly scheduled annual reimbursements.

OTHER AGENCY INVOLVEMENT:

The County Administrative Office reviewed the report and Human Resource Department concurs with the recommendation. The CCP has approved the proposal at its meeting on November 28, 2018.

FINANCING:

There is no impact to the General Fund Contribution as a result of the recommendation. The total estimated cost of \$49,276 for the remainder of FY2018-19 will be reimbursed by the Inmate Welfare Fund and AB109 fund. The estimated annual cost for FY 2019-20 is \$103,478 and it will be included in the FY 2019-20 budget request to be funded by the two aforementioned funding sources. The funding requests for future years were included in the current year funding requests.

Prepared by: Hye-Weon Kim, Finance Manager, X3749

Approved by: Stephen Bernal, Sheriff, X3856

Attachments: Request to Classify - Accounting Clerical Supervisor