



County of Monterey

Item No.16

Board Report

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Legistar File Number: RES 26-011

February 03, 2026

Introduced: 1/15/2026

Current Status: Criminal Justice - Consent

Version: 1

Matter Type: BoS Resolution

- a. Approve to amend the Sheriff's Office FY 2025-26 Adopted Budget, 001-2300-8273-SHE001, to reallocate one (1.0) FTE Accountant III to one (1.0) Full-Time Equivalent (FTE) Finance Manager I, as indicated in Attachment A (4/5th Vote Required);
- b. Authorize the Auditor-Controller to incorporate the approved changes in the Sheriff's Office FY 2025-26 Adopted Budget; and
- c. Direct the Human Resources Department to implement the changes in the Advantage Human Resources Management (HRM) system.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

- a. Approve to amend the Sheriff's Office FY 2025-26 Adopted Budget, 001-2300-8273 -SHE001, to reallocate one (1.0) Full-Time Equivalent (FTE) Accountant III to one (1.0) FTE Finance Manager I, as indicated in Attachment A (4/5th Vote Required);
- b. Authorize the Auditor-Controller to incorporate the approved changes in the Sheriff's Office FY 2025-26 Adopted Budget; and
- c. Direct the Human Resources Department to implement the changes in the Advantage Human Resources Management (HRM) system.

SUMMARY:

The Sheriff's Office is seeking approval and authorization from the Board of Supervisors to reallocate one vacant (1.0) FTE Accountant III to one (1.0) FTE Finance Manager I. The Accountant III position became vacant due to the incumbents promotion to Finance Manager II.

DISCUSSION:

The Sheriff's Office is requesting to reallocate one vacant (1.0) FTE Accountant III to one (1.0) FTE Finance Manager I. The Accountant III position became vacant due to a competitive employee promotion to Finance Manager II.

Currently, the Sheriff's Office has one Finance Manager II responsible for providing budgetary and financial support to the Sheriff and her Executive Management Team while overseeing the fiscal operations of the entire office. In addition to budget development and monitoring, fiscal operations include the processing of our complex and intricate payroll, processing of Accounts Payable and Accounts Receivable, fiscal management of grants and contracts, daily deposits, vendor permits, special event billings, and external bank account reconciliations.

Throughout this fiscal year the Sheriff's Office has evaluated the structure of its Fiscal Division to evaluate processes to increase efficiency and financial accountability. Recently the Fiscal Division was recently divided into three units; the Enforcement and Administration Operations Bureaus (EOB/AOB) unit, the Corrections Operations Bureau (COB) unit, and the Payroll Unit.

The current Finance Manager II will be responsible for monitoring the entire department budget, with a focus on the budgetary and financial needs of the Corrections Operations Bureau (Appropriation Unit SHE003) with an annual budget of \$93 million, offset by \$36 million in revenues, overseeing the Accounts Payable and Accounts Receivable functions, budget preparation, mid-year estimates, and reporting. The Finance Manager II will also be responsible for the oversight of the Payroll Unit and will provide the necessary financial and budgetary support to the Undersheriff and the COB Chief.

The requested reclassification of the Accountant III to Finance Manager I will handle the budgetary and financial needs of the Enforcement and Administration Operations Bureaus (Appropriation Unit SHE001). These bureaus combined have a current annual budget of \$71 million, offset by \$16 million in revenues. The Finance Manager I will oversee the overall budget of these bureaus, to include Accounts Payable, Accounts Receivable, budget preparation, mid-year estimates, and will provide the necessary financial and budgetary support to the EOB and AOB Chiefs.

The request for the reclassification in the Fiscal Division to provide budgetary and financial support to the Sheriff's Office is to align the needs of the department that has grown over 100% in the past 16 years.

We believe restructuring the Fiscal Division in this manner will facilitate efficiency in the management of the Sheriff's Office budget and provide dedicated support to the respective Bureau Chiefs. The Sheriff's Office has discussed the restructure of its Fiscal Unit with the County Administrators Office who are supportive of the Sheriff's Office's efforts to increase fiscal accountability and management of its budget.

OTHER AGENCY INVOLVEMENT/COMMITTEE ACTIONS:

The Human Resources Class & Comp Team has reviewed and approved the request to classify the vacant 1.0 FTE Accountant III to a 1.0 FTE Finance Manager I. The County Administrative Office has been consulted regarding this reclassification request.

FINANCING:

The cost difference between the two positions for three months in FY 2025-26 is estimated at \$6,000 and will be absorbed by the Sheriff's Office budget.

BOARD OF SUPERVISORS STRATEGIC PLAN GOALS:

The proposed recommended actions demonstrate the County's commitment in recruiting, retaining, and attracting a diverse, talented workforce that supports the mission of the County of Monterey.

__ Well-Being and Quality of Life

- ☐ Sustainable Infrastructure for the Present and Future
- ☐ Safe and Resilient Communities
- ☐ Diverse and Thriving Economy
- ☒ Dynamic Organization and Employer of Choice

Prepared by: Julie Lavorato, Finance Manager II, Ext. 7253

Reviewed by: Jason Smith, Chief Deputy, Ext. 3801

Reviewed by: Keith Boyd, Undersheriff, Ext. 3859

Approved by: Tina M. Nieto, Sheriff-Coroner, Ext. 3750

Attachments:

Board Resolution

Attachment A