

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

DEPT: Sheriff

BOARD AGENDA # B-9

Urgent  Routine

AGENDA DATE June 17, 2014

CEO Concur with Recommendation YES  NO   
(Information Attached)

4/5 Vote Required YES  NO

SUBJECT:

Consideration and Approval to Increase up to \$9,200 for the Cost Allocation Plan Charges in the Sheriff - Court Security Budget

STAFF RECOMMENDATIONS:

Authorize the Auditor-Controller to make the necessary adjustment up to \$9,200 at year-end to fund the Cost Allocation Charges in the Sheriff - Court Security Budget.

FISCAL IMPACT:

In the 2013-2014 Adopted Proposed Budget the Board of Supervisors approved a budget of \$4,811,153 for Sheriff - Court Security, which is funded from \$4,597,993 in estimated revenue from Trial Court Security and a \$213,160 contribution from the General Fund for Cost Allocation Plan charges. Also as part of the 2013-2014 Proposed Budget the Board of Supervisors approved the Department's request to move the Court Security Budget from the General Fund to a non interest bearing Special Revenue Fund.

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BOARD ACTION AS FOLLOWS:

No. 2014-298

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

Ayes: Supervisors: Chiesa, Withrow, Monteith, and Chairman De Martini

Noes: Supervisors: O'Brien

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

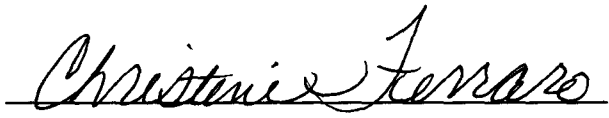
1)  Approved as recommended

2)  Denied

3)  Approved as amended

4)  Other:

MOTION:



ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

**FISCAL IMPACT (Continued):**

As part of the 2013-2014 Third Quarter Financial Review process the Sheriff's Department projected up to \$9,200 in additional funding through County Match was necessary to fund a portion of Cost Allocation Plan (CAP) charges. The additional funding is required in order to balance the budget at year-end. At that time, the Board of Supervisors took action to deny the request for additional funding and directed staff to return this matter to the Board with an update.

At this time, the Sheriff's Department is returning to the Board of Supervisors to provide an update on funding for Court Security and to request additional funding of up to \$9,200 for the Sheriff – Court Security Budget in order to end the year with a balanced budget. If approved, the Sheriff's Department will complete a budget journal at year-end up to \$9,200 once all of the Fiscal Year 2013-2014 CAP charges are determined.

Certain overhead costs are not allowable expenses under the Trial Court Funding Act of 1997 Rule of the Court 10.810. The Sheriff – Court Security budget requires a net county cost contribution to fund the Cost Allocation Plan (CAP) charges that are not allowable under the Trial Court Funding Act or State Assembly Bill 118 (AB 118). For Fiscal Year 2013-2014, these overhead costs are budgeted at \$213,160; however, based on actual performance it is projected that an additional \$9,200 will be required by year-end.

**DISCUSSION:**

The Sheriff's Department currently provides security for the safety and security for all Superior Court Facilities in Stanislaus County. Services include the secure movement of inmates to and from correctional facilities and between courtrooms. Bailiffs are responsible for the safety and security in each courtroom. Access to the courts is controlled by the use of metal detectors and staffed by Sheriff Department staff.

On June 7, 2011 the Board approved an Agreement with the Stanislaus Superior Court for Court Security Services which is set to expire June 30, 2014. The Sheriff's Department is currently working with Superior Court on a new contract, which will be brought to the Board at a later date.

On May 6, 2014, during the Third Quarter Financial Report for Fiscal Year 2013-2014 the Board of Supervisors requested staff to return to the Board and report the impact of not approving the requested increase in appropriations of \$9,200 in the Sheriff – Court Security budget. Based on this request, Chief Executive Office staff along with County Counsel staff and the Auditor Controller reviewed the program and potential impacts of not funding the \$9,200 in Cost Allocation Charges (CAP) in the Sheriff – Court Security Budget.

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County Counsel reviewed the applicable Government Code sections in relation to the Court Security services from the Sheriff to the courts.

With the enactment of the Trial Court Funding Act of 1997, the State assumed financial responsibility for funding the trial courts. Certain costs remained as County obligations. In 1998, amendments to Government Code section 77212 required counties to provide existing services to the trial courts at a rate not to exceed the costs of providing similar services to other County departments or special districts. Then in 2011, AB 118 realigned and allocated directly to the County the obligation to provide court security. Government Code section 30025 required the County's Auditor Controller to create the Trial Court Security Account within the County's 2011 Local Revenue Fund. This Trial Court Security Account can only be used to fund trial court security services. Further, pursuant to Government Code section 30025(f)(10), no general County administrative costs may be charged to this account. Therefore, under the State's realignment, the County's actual cost of providing court security services is not fully recoverable.

Per the Auditor Controller, the State Controller's Office (SCO) audits the application of the approved annual Cost Allocation Plan at the local level every three years. SCO bases compliance of the annual Cost Allocation Plan on federal requirements issued by Office of Management and Budget (OMB) Circular A-87. Compliance with the annual Cost Plan will not allow inconsistencies in the treatment of CAP charges such as allowing one Special Revenue fund (i.e. court security) to be exempt from these charges while the remaining Special Revenue funds are charged.

Additionally, if the CAP charges for the Sheriff – Court Security were allowed to be treated differently from the other Special Revenue funds in Stanislaus County these costs would need to be absorbed by the remaining funds in the County, which would include the general fund. These are services that must be provided for the program.

To balance the increase in County Cost Applied Program (CAP) charges, the Sheriff's Department is requesting an increase in County Match. If approved, the Department will prepare a budget journal to transfer the revenue at year end to ensure the correct amount is funded.

The Sheriff and the Chief Executive Office staff continue to lobby the State to pay the full burden of the Court Security costs. While Stanislaus County has one of the highest reimbursement rates from the State, the County continues to work toward full cost recovery.

**POLICY ISSUES:**

In accordance with AB 118 and Government Code Section 69920 that states that no general county administrative costs may be charged to the Trial Court Security Account, the Board of Supervisors is asked to consider whether the recommendation to increase appropriations for the Cost Allocation Plan in the Sheriff – Court Security budget is

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consistent with the Board of Supervisors' stated priorities of a Safe Community and Efficient Delivery of Public Services by making the necessary adjustment to maintain a balanced budget in Fiscal Year 2013-2014.

**STAFFING IMPACTS:**

There are no staffing impacts associated with this Agenda Item.

**CONTACT PERSON:**

Adam Christianson, Sheriff – Coroner

209-525-7105