

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

DEPT: Chief Executive Office

BOARD AGENDA #: *B-6

AGENDA DATE: June 14, 2016

SUBJECT:

Approval of 2015-2016 Fiscal Year-End Budget Adjustments for Behavioral Health and Recovery Services, Chief Executive Office – Risk Management Division, District Attorney, Public Defender, and Sheriff

BOARD ACTION AS FOLLOWS:

No. 2016-300

On motion of Supervisor Chiesa, Seconded by Supervisor O'Brien
and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Withrow, DeMartini, and Chairman Monteith

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
Urgent Routine

BOARD AGENDA #: *B-6

AGENDA DATE: June 14, 2016

CEO CONCURRENCE:



4/5 Vote Required: Yes No

SUBJECT:

Approval of 2015-2016 Fiscal Year-End Budget Adjustments for Behavioral Health and Recovery Services, Chief Executive Office – Risk Management Division, District Attorney, Public Defender, and Sheriff

STAFF RECOMMENDATIONS:

1. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations and estimated revenue by \$155,249 in the Behavioral Health and Recovery Services Alcohol and Drug Program budget.
2. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations by \$81,250 in the Chief Executive Office – Risk Management Professional Liability Self-Insurance division, funded by retained earnings.
3. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to transfer \$60,000 from Fixed Assets to Other Charges in the District Attorney – Criminal Division budget.
4. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to increase appropriations and estimated revenue by \$40,000 in the Public Defender budget.
5. Authorize the Chief Executive Officer and Auditor-Controller, prior to year-end, to transfer \$57,000 from Fixed Assets to Salaries and Benefits in the Sheriff – Administration budget and transfer \$80,000 from Other Charges to Fixed Assets in the Sheriff – Detention budget.

DISCUSSION:

In preparation for the fiscal year ending June 30, 2016, 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. Some departments have determined that budget adjustments will be needed in order to end the fiscal year in a positive position. These adjustments are either technical in nature or the result of changes that have materialized since the presentation of the Fiscal Year 2015-2016 Third Quarter Financial Report. All budget adjustment requests have been reviewed by the Chief Executive Office, and at this time, the following department-specific budget adjustments are recommended prior to Fiscal Year 2015-2016 year-end close.

Approval of 2015-2016 Fiscal Year-End Budget Adjustments for Behavioral Health and Recovery Services, Chief Executive Office – Risk Management Division, District Attorney, Public Defender, and Sheriff

Behavioral Health and Recovery Services

The Department has completed a thorough analysis of all budgets and determined an increase in appropriations and estimated revenue in the amount of \$111,474 is needed in the Alcohol and Drug Program as a result of increased demand for contracted methadone services. As part of the 2015-2016 Third Quarter Financial Report, the Board of Supervisors approved an increase in an agreement with Aegis Treatment Centers, LLC, for the increased provision of Narcotic Replacement Therapy; however, no corresponding budget adjustment was requested at that time. Additionally, the Department is requesting an increase in appropriations and estimated revenue of \$43,775 for increased perinatal services needs associated with an agreement with Sierra Vista Child and Family Services. The requested increases will be funded from 2011 Realignment growth funding.

Chief Executive Office – Risk Management Self-Insurance Funds

The Chief Executive Office - Risk Management Professional Liability Self-Insurance division is requesting a technical adjustment, and it is recommended to increase appropriations by \$81,250, funded by retained earnings. During the 2015-2016 Fiscal Year, an audit of 2014-2015 claims paid out of the General Liability and Professional Liability Self-Insurance funds revealed that a claim was paid out of the incorrect fund. A Medical Malpractice claim that should have been paid out of the Professional Liability Self-Insurance fund was paid out of the General Liability Self-Insurance fund in error. The amount of the claim was \$81,250. Because the 2014-2015 Fiscal Year had already closed when the error was discovered, cash was transferred in the 2015-2016 Fiscal Year from Professional Liability Self-Insurance to General Liability Self-Insurance to correct the error. The retained earnings balance at the beginning of the fiscal year was \$807,705.

District Attorney (DA)

In the Fiscal Year 2015-2016 Adopted Final Budget, the District Attorney – Criminal Division budgeted appropriations in Fixed Assets to equip new cars. General Services Agency - Fleet Services installed the equipment on the cars and charged the Department through the Cost Allocation Plan (CAP) instead of the Fixed Assets account. For the DA, it is recommended to transfer \$60,000 in appropriations from Fixed Assets to the CAP account Fleet Service Repair and Maintenance in the Other Charges category to align with the actual costs posted.

Public Defender

This fiscal year, the Public Defender Office has experienced higher than normal costs associated with the retirement of several employees and trial-related psychological and expert services. These costs leave the Department facing approximately \$40,000 in unplanned expenses. These costs can be balanced with an increase in estimated departmental revenue from the State of California as part of the Criminal Justice Realignment funding that was enacted in 2011 with Assembly Bill (AB) 109. As a result, it is recommended to increase estimated revenue and appropriations for the Public Defender, by \$40,000 for the 2015-2016 Fiscal Year.

Approval of 2015-2016 Fiscal Year-End Budget Adjustments for Behavioral Health and Recovery Services, Chief Executive Office – Risk Management Division, District Attorney, Public Defender, and Sheriff

Sheriff

For the Sheriff – Administration division it is recommended to transfer \$57,000 in appropriations from Fixed Assets to Salaries and Benefits. The Department was able to realize savings in computer equipment and vehicle acquisition costs and would like to move those funds to the Salaries and Benefits category to cover anticipated recruitment costs.

For the Sheriff – Detention division it is recommended to transfer \$80,000 from savings realized in Utilities and Maintenance in the Other Charges category to Equipment in the Fixed Asset category. The Department has requested the transfer in order to complete the purchase of a cook/chill kettle and to outfit a transportation van that will be used to transport inmates between the Public Safety Center and the Courthouse.

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 assure revenues and expenditures 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 as follows: (1) if between funds, by a four-fifths vote; (2) if transfers from Appropriations for Contingencies, by a four-fifths vote; and (3) if between budget units within a fund if overall appropriations are not increased, by a majority vote. It also stipulates that the Board of Supervisors may designate the Chief Executive Officer or Auditor-Controller to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased. However, Board Action 91-1376 requires that the transfer of appropriations in or out of Fixed Assets groups over \$10,000 be approved by the Board of Supervisors.

FISCAL IMPACT:

The District Attorney and Sheriff departments are requesting transfers of existing appropriations and do not require an increase in appropriations. The other department requests contained herein require the following adjustments:

| Department | Increase in Appropriations | Increase in Revenue | Use of Retained Earnings |
|--|----------------------------|---------------------|--------------------------|
| Behavioral Health and Recovery Services | \$ 155,249 | \$ 155,249 | \$ - |
| CEO - Risk Management Self-Insurance Funds | \$ 81,250 | \$ - | \$ 81,250 |
| Public Defender | \$ 40,000 | \$ 40,000 | \$ - |
| Totals | \$ 276,499 | \$ 195,249 | \$ 81,250 |

Approval of 2015-2016 Fiscal Year-End Budget Adjustments for Behavioral Health and Recovery Services, Chief Executive Office – Risk Management Division, District Attorney, Public Defender, and Sheriff

In the aggregate, total appropriations will increase \$276,499, funded by \$195,249 in increased revenue and the use of \$81,250 in retained earnings.

| | | |
|--|---------|------------|
| Cost of recommended action: | | \$ 276,499 |
| Source(s) of Funding: | | |
| Department Revenue | 195,249 | |
| Retained Earnings | 81,250 | |
| | | |
| Funding Total: | | \$ 276,499 |
| Net Cost to County General Fund | | \$ - |

| | |
|---|-----------|
| Fiscal Year: | 2015-2016 |
| Budget Adjustment/Appropriations needed: | Yes |

Risk Management Fund Balance as of 7/1/2015 \$ 807,705

BOARD OF SUPERVISORS' PRIORITY:

Approval of the recommended actions supports the Board of Supervisors' priority of Efficient Delivery of Public Services by providing efficient services to members of the community through the use of fiscally sound practices and ensuring that all County department budgets end the fiscal year within appropriations.

STAFFING IMPACT:

Existing staff in both the Chief Executive Office and various County departments will continue to manage the budget responsibilities covered by the recommended actions.

CONTACT PERSON:

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

ATTACHMENT(S):

- 1. Department Budget Journals

Attachment 1
Department Budget Journals

Database
Balance Type
Data Access Set

FMSDBPRD.CO.STANISLAUS.CA.US.PROD
Budget
County of Stanislaus

DO NOT CHANGE
DO NOT CHANGE
DO NOT CHANGE

Ledger
Budget
Category
Source
Currency
Period
Batch Name
Journal Name
Journal Description
Journal Reference
Organization
Chart Of Accounts

* List - Text County of Stanislaus
List - Text LEGAL BUDGET
* List - Text Budget - Upload
* List - Text MH SLG
* List - Text USD
List - Text Jun-16
Text
Text MH SLG BJV36965
Text
Text
List - Text Stanislaus Budget Org
Text Accounting Flexfield

DO NOT CHANGE
DO NOT CHANGE
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DO NOT CHANGE
ENTER AS MMM-YY (ALL CAPS FOR MMM) EX: NOV-11
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DO NOT CHANGE

| Upl | Fund (4 char) | Org (7 char) | Account (5 char) | GL Project (7 char) | Location (6 char) | Misc. (6 char) | Other (5 char) | Debit incr appropriations decr est revenue * Number | Credit decr appropriations incr est revenue * Number | Line Description Text | |
|-----|------------------|-----------------|---------------------|------------------------|----------------------|-------------------|-------------------|--|---|----------------------------|--|
| | | | | | | | | | | | |
| Rf | 1502 | 6521160 | 63280 | 0000000 | 000000 | 000000 | 00000 | 111474 | | Incr Contracts for Aegis / | |
| Rf | 1502 | 6521280 | 63280 | 5118120 | 000000 | 000000 | 00000 | 43775 | | Incr Contracts for SVFCS | |
| Rf | 1502 | 6500110 | 22531 | 0000000 | 000000 | 000000 | 00000 | | 155249 | Incr Realignment for Gro | |
| | | | | | | | | | 155249 | 155249 | |

Totals: 155249 155249

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

Explanation: To increase appropriations for FY15/16 for Fund 1502 to account for Contract payments to be funded by Realignment Growth Revenues.

| | | | | |
|-----------------------|-------------------|-----------------------|------------|-----------------|
| Requesting Department | | CEO | Data Entry | Auditors Office |
| Stephanie Giblin | Cynthia Thomlison | Supervisor's Approval | Keyed by | Prepared By |
| Prepared by | 6/8/2016 | Date | Date | Date |
| Date | Date | Date | Date | Date |

Database
Balance Type
Data Access Set

FMSDBPRD.CO.STANISLAUS.CA.US.PROD
Budget
County of Stanislaus

DO NOT CHANGE
DO NOT CHANGE
DO NOT CHANGE

Ledger
Budget
Category
Source
Currency
Period
Batch Name
Journal Name
Journal Description
Journal Reference
Organization
Chart Of Accounts

* List - Text County of Stanislaus
List - Text LEGAL BUDGET
* List - Text Budget - Upload
* List - Text DA LA
* List - Text USD
List - Text JUN-16
Text
Text
Text Move appropriations
Text JV00212
List - Text Stanislaus Budget Org
Accounting Flexfield

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| Upl | Fund (4 char) | Org (7 char) | Account (5 char) | GL Project (7 char) | Location (6 char) | Misc. (6 char) | Other (5 char) | Debit Incr appropriations decr est revenue * Number | Credit decr appropriations Incr est revenue * Number | Line Description Text |
|-----|------------------|-----------------|---------------------|------------------------|----------------------|-------------------|-------------------|--|---|---------------------------|
| | | 0100 | 0023110 | 74172 | 0000000 | 000000 | 000000 | | 60000 | Incr appropriations |
| | | 0100 | 0023110 | 84070 | 0000000 | 000000 | 000000 | | | 60000 Decr appropriations |

Totals: 60000 60000

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

Explanation: Increase appropriations in CAP charges for installation of equipment

| | | | | |
|--------------------------------------|-----------------------------------|---------------------|-------------|-----------------------|
| Requesting Department Lori Denego | | CEO Doris Foster | Date Entry | Auditors Office Only |
| Prepared by 6/3/2016 | Supervisor's Approval 6/6/2016 | Keyed by | Prepared By | Approved By 6/8/16 |
| Date | Date | Date | Date | Date |

Database
Balance Type
Data Access Set

FMSDBPRD.CO.STANISLAUS.CA.US.PROD
Budget
County of Stanislaus

DO NOT CHANGE
DO NOT CHANGE
DO NOT CHANGE

Ledger
Budget
Category
Source
Currency
Period
Batch Name
Journal Name
Journal Description
Journal Reference
Organization
Chart Of Accounts

* List - Text County of Stanislaus
List - Text LEGAL BUDGET
* List - Text Budget - Upload
* List - Text CEO DSF
* List - Text USD
List - Text June 16
Text
Text
Text Public Defender Year End
Text
List - Text Stanislaus Budget Org
Accounting Flexfield

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ENTER AS MMM-YY (ALL CAPS FOR MMM) EX: NOV-11
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| Upl | Fund (4 char) | Org (7 char) | Account (5 char) | GL Project (7 char) | Location (6 char) | Misc. (6 char) | Other (5 char) | Debit incr appropriations decr est revenue * Number | Credit decr appropriations incr est revenue * Number | Line Description Text | |
|---------|------------------|-----------------|---------------------|------------------------|----------------------|-------------------|-------------------|--|---|--------------------------|--|
| | | 0100 | 0027010 | 25050 | 0000000 | 000000 | 000000 | 00000 | | 40000 Increase revenue | |
| | | 0100 | 0027010 | 50000 | 0000000 | 000000 | 000000 | 00000 | 40000 | Increase appropriations | |
| Totals: | | | | | | | | | 40000 | 40000 | |

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

Explanation: Year End increase in estimated revenue and appropriations to end the year in a positive position.

| | | | | |
|-----------------------|-----------------------------------|-----|------------|-----------------------|
| Requesting Department | | CEO | Data Entry | Auditors Office Only |
| Prepared by | Doris Foster | | Keyed by | Prepared By |
| Date | Supervisor's Approval 6/6/2016 | | Date | Approved By 6/8/16 |

Database FMSDBPRD.CO.STANISLAUS.CA. DO NOT CHANGE
 Balance Type Budget DO NOT CHANGE
 Data Access Set County of Stanislaus DO NOT CHANGE

Ledger * List - Text County of Stanislaus DO NOT CHANGE
 Budget List - Text LEGAL BUDGET DO NOT CHANGE
 Category * List - Text Budget - Upload DO NOT CHANGE
 Source * List - Text SO EC DO NOT CHANGE
 Currency * List - Text USD DO NOT CHANGE
 Period List - Text JUN-16 ENTER AS MMM-YY (ALL CAPS FOR MMM) EX: NOV-11
 Batch Name Text
 Journal Name Text SO JV1516-11 BUDGET
 Journal Description Text Admin Decr FA, Incr Salaries; De
 Journal Reference Text
 Organization List - Text Stanislaus Budget Org DO NOT CHANGE
 Chart Of Accounts Accounting Flexfield DO NOT CHANGE

| Upl | Fund (4 char) | Org (7 char) | Account (5 char) | GL Project (7 char) | Location (6 char) | Misc. (6 char) | Other (5 char) | Debit incr appropriations decr est revenue * Number | Credit decr appropriations incr est revenue * Number | Line Description Text |
|----------------|------------------|-----------------|---------------------|------------------------|----------------------|-------------------|-------------------|--|---|--------------------------|
| | 0100 | 0028330 | 74270 | 0000000 | 000000 | 000000 | 00000 | | 20,000.00 | Decr Utilities |
| | 0100 | 0028340 | 74270 | 0000000 | 000000 | 000000 | 00000 | | 60,000.00 | Decr Utilities |
| | 0100 | 0028351 | 81000 | 0000000 | 000000 | 000000 | 00000 | 80,000.00 | | Incr Equipment |
| | 0100 | 0028105 | 82570 | 0000000 | 000000 | 000000 | 00000 | | 27,000.00 | Decr Computer Equipment |
| | 0100 | 0028101 | 84070 | 0000000 | 000000 | 000000 | 00000 | | 30,000.00 | Decr Vehicles |
| | 0100 | 0028107 | 50000 | 0000000 | 000000 | 000000 | 00000 | 57,000.00 | | Incr Salaries |
| Totals: | | | | | | | | 137,000.00 | 137,000.00 | |

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

| | | | |
|--|--|------------------------------|--|
| Explanation: Decrease Other Charges and Increase Fixed Assets in LBU 0028300. | | | |
| Decrease Fixed Assets and Increase Salaries in LBU 0028100. | | | |
| Requesting Department | | CEO | |
| Erin Coffey | | Doris Foster | |
| Prepared by | | Supervisor's Approval | |
| 6/8/2016 17:23 | | 6/8/2016 | |
| Date | | Date | |
| | | | |
| | | Data Entry | |
| | | Auditors Office Only | |
| | | Keyed by | |
| | | Prepared By | |
| | | Approved By | |
| | | 6/8/16 | |
| | | Date | |
| | | Date | |