



Legislation Details (With Text)

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Title: Chief Administrative Office recommending the Board approve and authorize the Chair to sign a budget transfer increasing Professional Services within the Community Corrections Partnership Special Revenue Fund by \$79,900 to reestablish appropriations for payments to the El Dorado County Office of Education for services budgeted in prior fiscal years, and reducing contingency commensurately. (4/5 vote required)

FUNDING: Community Corrections Partnership Special Revenue Fund.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - BT1-02-030321-JA-CCP EDCOE, 2. Executed Budget Transfer

Date	Ver.	Action By	Action	Result
4/20/2021	1	Board of Supervisors	Approved	Pass

Chief Administrative Office recommending the Board approve and authorize the Chair to sign a budget transfer increasing Professional Services within the Community Corrections Partnership Special Revenue Fund by \$79,900 to reestablish appropriations for payments to the El Dorado County Office of Education for services budgeted in prior fiscal years, and reducing contingency commensurately. (4/5 vote required)

FUNDING: Community Corrections Partnership Special Revenue Fund.

DISCUSSION / BACKGROUND

The County has a contract with the El Dorado County Office of Education (EDCOE) for AB109 enhanced educational services at the County jails and the Community Corrections Center. These services are budgeted annually within the Community Corrections Partnership (CCP) Special Revenue Fund.

Due to an invoicing issue in the Office of Education which we believe have been resolved, services provided from January 2019 (in Fiscal Year 2018-19) through June 2020 (in Fiscal Year 2019-20) were not presented for payment until the current Fiscal Year 2020-21. Estimated Fiscal Year 2019-20 expenses were accrued during fiscal year-end processing to record estimated expenses in the proper fiscal year and avoid appropriations errors upon future payment. However, the actual Fiscal Year 2019-20 costs are not entirely known, but based on current estimates, the accrued expenses were understated by approximately \$30,000, which will be recorded as current year expenses.

Fiscal Year 2018-19 expenses of \$99,079.78 were not accrued. Payments for Fiscal Year 2018-19 services will be recorded in the current fiscal year.

Because some expenses from both prior fiscal years are being recorded in the current year, there are

insufficient appropriations to make payment for both the current and prior year expenses. This budget transfer is necessary to increase appropriations within the CCP Special Revenue Fund and authorize additional payments. Because these funds were budgeted in prior years but never expended, they are available in the fund balance contingency of the Special Revenue Fund.

ALTERNATIVES

Without approval of a budget amendment, the County will not make payment to EDCOE for services previously provided.

PRIOR BOARD ACTION

On June 11, 2019, the Board approved the most recent agreement (Agreement #3873) with EDCOE to provide enhanced educational services (Legistar 19-0645). The Board-adopted budgets for Fiscal Years 2018-19 and 2019-20 included the original budgets for these services.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

Probation
Sheriff's Office
HHSA

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

This recommendation will result in a reduction to contingency within the CCP Special Revenue Fund. An offsetting increase in contingency was incurred in the prior two fiscal years as budgeted expenses were not recorded. This recommendation does not represent an increase in total expenditures over the relevant three-year period and does not have a General Fund impact.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Clerk to obtain Chair's signature on Budget Transfer

STRATEGIC PLAN COMPONENT

Public Safety

CONTACT

Kerri Williams-Horn, CAO Chief Fiscal Officer