

Budget Journal Entry

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References

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Budget Revision Request

Agenda Item: Agenda Date: 11/4/2014 Approval: BOS 4/5 Has Board Letter: Yes

Title: Transfer appropriations for Contracted Forensic Pathologist

Budget Action: Establish appropriations of \$263,060 in Sheriff General Fund for Services and Supplies funded by a transfer from Salaries and Benefits (\$247,705) and release of Restricted Fund Balance (\$15,355).

Justification: The Sheriff-Coroner proposes entering into a contract with Dr. Jon Smith, a board certified Forensic Pathologist based out of Ventura County. Based on an estimate of workload in performing autopsies, consulting with Sheriff's Office staff on on-going cases, and providing testimony in court as an expert witness, it is anticipated that the cost for these services in FY2014-15 will total \$308,000.

The Adopted Budget for the Sheriff's Coroner's Bureau for FY2014-15 consists of \$296,226 in Salaries and Benefits for the Pathologist position. In FY2014-15, the staff Pathologist used \$48,521 in Salaries and Benefits prior to his departure. This leaves \$247,705 of Pathologist salaries that will not be used for the remainder of the fiscal year. This BJE shifts the remaining \$247,705 to Services and Supplies and releases \$15,355 in Proposition 172 fund balance (current non-committed balance is approximately \$83,586). When combined with the existing contract Pathologist funding (\$44,940), the cost of the contract is covered.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	032 - Sheriff		50 - Salaries and Employee Benefits	0.00	(247,705.00)
0001 - General	032 - Sheriff		55 - Services and Supplies	0.00	263,060.00
0001 - General	032 - Sheriff		92 - Changes to Restricted	15,355.00	0.00
Fund: 0001 - General, Department: 032 - Sheriff Total:				<u>15,355.00</u>	<u>15,355.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
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Budget Journal Entry

0001	032	2530	6100	247,705.00		1008	6042	201506	Move Salary to Prof Services for Pathologist
0001	032	2530	7460		263,060.00	1008	6042	201506	Move Salary to Prof Services for Pathologist
0001	032	2420	9768	15,355.00		1008	6042	201506	Rel Prop 172 to Prof Services for Pathologist
			Total	<u>263,060.00</u>	<u>263,060.00</u>				

Signatures

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Douglas Martin	10/27/2014 4:28:01 PM	032 - Sheriff	Fund/Department	Y
Erica Ruiz	10/27/2014 4:56:07 PM	061 - Auditor-Controller	FACS	Y
John Jayasinghe	10/28/2014 7:40:48 AM	012 - County Executive Office	CEO Analyst	Y
Julie Hagen	10/28/2014 9:39:41 AM	061 - Auditor-Controller	Chief Deputy Controller	Y