



SHERIFF'S OFFICE
COUNTY OF HUMBOLDT

826 FOURTH STREET
EUREKA, CALIFORNIA 95501-0516 PHONE (707) 445-7251

For the meeting of: **December 4, 2007**

Date: **November 16, 2007**
To: **BOARD OF SUPERVISORS**
From: **GARY PHILP, SHERIFF**
Subject: **ESTABLISH BU 1100228 DRUG ENFORCEMENT UNIT AND APPROVE REVERSE SUPPLEMENTAL BUDGET FOR SHERIFF'S BU 1100221**

RECOMMENDATION(S):

That the Board of Supervisors

1. Approve the establishment of budget unit 1100 228 (Drug Enforcement Unit), per attached, in the amount of \$304,342;
2. Approve a reverse supplemental budget in BU 1100221 (Sheriff), per attached, to adjust costs originally budgeted for Drug Enforcement Unit;
3. Establish account 1100221 9138 (Cost Applied) in the amount of \$193,556 to reimburse personnel costs from Drug Enforcement Unit.

SOURCE OF FUNDING: Governor's Office of Emergency Services, State of California - Marijuana Suppression Program; Federal Domestic Cannabis Eradication/Suppression Program (DCE/SP) and USDA Forest Service.

DISCUSSION:

During budget preparations for FY 2007/2008 funding amounts from the above funding sources were not sufficient to cover all costs associated with operating the Drug Enforcement Unit, formerly BU 1100228 (Marijuana Eradication), so costs for the program were merged into the main operating budget for the Sheriff's Office (1100221). Since that time, funding was increased from both the State Marijuana Suppression Program and the Federal DCE/SP making it practical for the reestablishment of the Drug Enforcement Unit's separate budget unit. Grant awarding agencies prefer that, when practical, a separate budget unit is developed to ease in the tracking and auditing of grant related expenses.

Prepared by *[Signature]* CAO Approval *[Signature]*

REVIEW:	Auditor <u><i>[Signature]</i></u>	County Counsel _____	Personnel _____	Risk Manager _____	Other _____
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TYPE OF ITEM:

Consent

Departmental

Public Hearing

Other _____

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT
Upon motion of Supervisor **SMITH**
Seconded by Supervisor **GEIST**
And unanimously carried by those members present,
The Board hereby adopts the recommended action
contained in this report.

PREVIOUS ACTION/REFERRAL:
Board Order No. _____
Meeting of: _____

Dated: 12/4/07
Kathy Hayes, Clerk of the Board
By: *[Signature]*

FINANCIAL IMPACT:

All funding for BU 1100228 are grant funds. No additional funding is being requested

OTHER AGENCY INVOLVEMENT: None

ATTACHMENTS: Establish Budget Unit 1100228
Reverse Supplemental BU 1100221

GP:LM:kmw
Agndeu

ESTABLISHMENT OF BUDGET UNIT 1100228

Revenue

1100 228 525097	Sheriff's Marijuana Erad Prog.	\$147,342
1100 228 572000	Federal Aid-DEA	\$150,000
1100 228 707003	USDA Forest Service	\$ 7,000

Expenditures

1100 228 1475	Salaries Reimbursed	\$221,915
1100 228 2103	Clothing – Employee	\$ 500
1100 228 2106	Communications	\$ 3,900
1100 228 2112	Maintenance – Equipment	\$ 1,000
1100 228 2117	Office Supplies	\$ 750
1100 228 2120	Rents & Leases – Equipment	\$ 40,000
1100 228 2123	Special Department Expense	\$ 4,700
1100 228 2125	Transportation and Travel	\$ 5,000
1100 228 2225	Transportation – Out of County	\$ 8,107
1100 228 3137	A-87 Overhead Charges	\$ 5,470
1100 228 8066	Computers	\$ 13,000

REVERSE SUPPLEMENTAL 1100221

Revenue

1100 221 525097	Sheriff's Marijuana Erad Prog.	(\$ 89,179)
1100 221 572000	Federal Aid-DEA	(\$130,000)
1100 221 707003	USDA Forest Service	(\$ 7,000)

Expenditures

1100 221 1100	Salaries and Wages	(\$ 58,492)
1100 221 1400	Extra Help	(\$ 58,964)
1100 221 1460	Overtime	(\$ 59,122)
1100 221 1470	Health Insurance	(\$ 5,322)
1100 221 1500	Retirement	(\$ 11,006)
1100 221 1600	FICA	(\$ 750)
1100 221 2120	Rents & Leases – Equipment	(\$ 30,000)
1100 221 2225	Transportation – Out of County	(\$ 2,523)