

ATTACHMENT D

Adopted May 29, 2014

The Board makes the following response to the recommendations made by the Tax Supervising and Conservation Commission (TSCC), which is contained in the letter certifying the FY 2015 County budget.

1. Recommendation – Expenditures Exceeded Appropriations

For the year ended June 30, 2013, expenditures exceeded appropriations in the General Fund in the Sheriff's Office by \$508,000. During fiscal year 2013, overtime and related personnel costs were the primary cause for the over-expenditure. This over-expenditure was funded by available fund balance.

Response –

The Board, together with the Central Budget Office, will be working with the Sheriff's Office to enhance their overtime monitoring process. In order to prevent future over-expenditures, on-going communication, status updates and data analysis have been regularly scheduled to ensure expenditures do not exceed the budgeted appropriations.