

## **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.