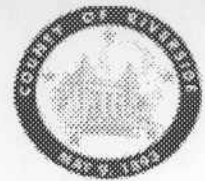


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



FROM: Executive Office

SUBMITTAL DATE:
August 16, 2004

SUBJECT: FY 2003/04 General Year End Cleanup

RECOMMENDED MOTION: That the Board of Supervisors: 1) Approve and direct the Auditor-Controller to make the budget adjustments applicable to FY 2003/04 listed on Attachment A; and 2) Release \$8 million of the SB90 reserve to cover estimated FY 2003/04 costs.

BACKGROUND: Routinely, at year-end, some adjustments are required to balance actual expenses and revenue incurred by departments at variance from their budgets. Most of the adjustments are balanced by additional revenues received, fund balance available, or by corresponding decreases within the same agency. However, some adjustments do require additional general fund support.

The Courts' adjustments will allow the county to satisfy its revenue sharing agreements and fulfill its commitment to cover judges' benefits, and are essentially supported by discretionary revenue in excess of what was budgeted. This results in an increase of \$85,000 to contingency.

(Continued on next page)

[Handwritten Signature]

Christopher Hans, Principal Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 2,904,000	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 1,302,000	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2003/04

SOURCE OF FUNDS: General Fund Revenue (39%), Non-General Fund Revenue (42%), Contingency (6%), and Departmental Fund Balance (13%)	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input checked="" type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE

County Executive Office Signature

[Handwritten Signature]

FISCAL PROCEDURES APPROVED
 ROBERT E. BYRD, Auditor-Controller
 8-18-04
 Deputy

Dept's Recomm.: Consent Policy
 Per Exec. Ofc.: Consent Policy

Prev. Agn. Ref.:

District: all

Agenda Number:

3.89

a

Detention Health signaled in the third quarter report that it would likely run over budget by \$600,000 due to higher-than-expected personnel costs, but their actual need is now known to be \$270,000. Contingency will cover this new cost.

FY 2003/04 SB90 claims are not final, but are estimated to be approximately \$8 million and it is recommended that the Board release \$8 million of the \$10 million reserve it has designated for this purpose.

Attachment A

**FY 2003/04 Year End Cleanup
 Recommended Board Actions**

General Fund

Fund	Department	Name	account	change
INCREASE APPROPRIATIONS				
10000	1100900000	Contrib to Trial Court	536200	715,000
10000	2100100000	Courts	518100	332,000
10000	4300300000	Det Health	510040	735,000
10000	4300300000	Det Health	572300	(465,000)
10000	7200700000	FM: Parking	510040	22,000
TOTAL appropriation increase =				<u>1,339,000</u>
DECREASE APPROPRIATIONS				
10000	1109000000	Contingency	581000	185,000
10000	2100200000	Courts: revenue recovery	521360	37,000
TOTAL appropriation decrease =				<u>222,000</u>
INCREASE ESTIMATED REVENUE				
10000	1100900000	Contrib to Trial Court	731200	1,095,000
10000	1300100000	Auditor Controller	750200	18,000,000
10000	7200700000	FM: Parking	741360	22,000
TOTAL estimated revenue increase =				<u>19,117,000</u>
DECREASE ESTIMATED REVENUE				
10000	1101200000	CORAL	781540	18,000,000
GENERAL FUND NET CHANGE =				0

Attachment A (continued)

NON-General Fund

Fund	Department	Name	account	change
INCREASE APPROPRIATIONS				
22400	3130400000	Transportation District 4	537080	20,000
31610	3130500000	SW Road and BBD	537280	300,000
31640	3130500000	ML Road and BBD	537280	3,700,000
TOTAL appropriation increase =				<u>4,020,000</u>
DECREASE APPROPRIATIONS				
31640	3130500000	ML Road and BBD	527980	2,800,000
TOTAL appropriation decrease =				<u>2,800,000</u>
INCREASE ESTIMATED REVENUE				
22400	3130400000	Transportation District 4	700020	20,000
31610	3130500000	SW Road and BBD	781640	300,000
31640	3130500000	ML Road and BBD	781640	900,000
TOTAL estimated revenue increase =				<u>1,220,000</u>
NET CHANGE to NON-General Fund =				0

NON-General Fund

INCREASE APPROPRIATIONS				
21050	5200300000	DCA: Other Programs	530020	270,000
21750	4200100000	Public Health	523600	112,000

Fund balance is available to offset both these increases.