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



**FROM:** Auditor-Controller

**SUBMITTAL DATE:**  
June 29, 2005

**SUBJECT:** Approval of Budget Adjustments for Fiscal year 2004/05

**RECOMMENDED MOTION:** That the Board of Supervisors:  
Approve and direct the Auditor-Controller to make the following budget adjustments.

Increase Appropriations:

10000 1300100000 518100 Budgeted Benefits	\$350,000.
10000 1300100000 524760 Data Processing Services	220,000.
10000 1300100000 525440 Professional Services	113,790.


Increase Revenue:


10000 1300100000 777520 Reimbursement for Services	111,824
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Decrease Appropriation:

10000 1109000000 581000 Appropriations for Contingencies	571,966
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**BACKGROUND:** (See Page 2)

*for*   
Robert E. Byrd  
County Auditor-Controller

FISCAL PROCEDURES APPROVED  
ROBERT E. BYRD, Auditor-Controller  
BY  Deputy  
7/1/05

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 683,790	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 571,966	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	04-05

<b>SOURCE OF FUNDS:</b> Departmental Revenue and General Fund Contingency	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 

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

Prev. Agn. Ref.: | District: | Agenda Number:

3.13

Background (cont'd)

The Auditor Controller's Office (ACO) is requesting year end budget adjustments. This request uses revenues not previously expected and requests appropriation adjustments due to several costs increases.

During the preparation of FY 2004/05 budget, the benefit factor supplied was 32.5%. Based on our review of the most current data, the benefit factor for the department is 42%. Since the benefits costs are significantly higher than budgeted, an appropriation adjustment for benefits is needed for Fiscal year 2004/05.

In Services and Supplies, our office had originally budgeted \$1,200,000 for Data Processing Charges. This amount was greater than our charges for last year. Based on current projections, RCIT invoices to the ACO are projected to be \$1,420,000. While our SLA with RCIT outlined the rates, the billings are based on usage. This usage is attributed to increase in services required for Property Tax. Property Tax costs can be recovered in future years on a cost recovery basis. However, since the expenses occurred in this year, we need to make the payments and we will recover these costs in future years. In addition, our office had requested a budget adjustment for additional Audit fees on February 15, 2005, Agenda item 3.28 in the amount of \$113,790. Per the Executive Office recommendation, the adjustment was deferred to year-end adjustments. We are now requesting year-end adjustments for these two items in the amount of \$333,790.

In addition the ACO is requesting an increase in the revenue budget. Due to additional services provided to other departments, the ACO will realize \$111,824 in revenue. The ACO is requesting the use of this revenue and General Fund Contingency to fund the appropriation adjustments.