

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

879



**FROM:** Executive Office

**SUBMITTAL DATE:**  
September 19, 2005

**SUBJECT:** FY 2004/05 General Year End Cleanup

**RECOMMENDED MOTION:** That the Board of Supervisors approve and direct the Auditor-Controller to:

- 1) Make the budget adjustments applicable to FY 2004/05 listed on Attachment A; and
- 2) Increase the DPSS designation by \$4,676,228 (10000-1100100000-320129); and
- 3) Establish a Proposition 172 designation totaling \$21,314,316 (10000-1100100000-320134); and
- 4) Decrease the Probation designation by \$303,957 (10000-1100100000-320107).

**BACKGROUND:** Routinely, at year-end, some adjustments are required to balance departmental expenses and revenue which deviate from their budgets. The adjustments are balanced by additional revenue received, fund balance, and contingency.

(Continued on next page)

Rob Rockwell, Management Analyst

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 4,853,000	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 2,605,000	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2004/05

<b>SOURCE OF FUNDS:</b> General Fund Revenue (6%), Contingency (54%), and Departmental Fund Balance (40%)	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

Policy

Consent

4ep't Recomm.:  
Per Exec. Ofc.:

3002 2E6 51 6M 5:53  
RECEIVED RIVERSIDE COUNTY

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

3.6

FISCAL PROCEDURES APPROVED  
 ROBERT E. BYRD, Auditor-Controller  
 BY 9-21-05  
 Deputy  
 Departmental Concurrence

DPSS released designated funds during the fiscal year which were not spent, because In Home Supportive Service cost increases were much less than the department estimated. This request will re-designate the unused portion of these funds. The designation should also be adjusted because actual revenue received was less than was budgeted.

Approximately \$21 million of FY 05/06 Proposition 172 (Public Safety Sales Tax) revenue was received early in FY04/05. The amount received early will be designated for use in FY05/06.

A few departments missed their class one (salary and benefit) targets. Human Resources experienced higher than normal costs for employee relations. The adjustment for Veterans Services is due to higher than budgeted benefit costs and lower than expected revenue. Because of an unprecedented employee settlement, the Public Defender also had a minor Class One overrun. After adjusting for additional revenues, \$120,000 of general funds support is required to balance these budgets.

The \$145,000 of general fund support for the Registrar of Voters is due to expenditures approved by the Board on June 28, 2005 via minute order 3.18. These expenditures are for upgrades to the HVAC equipment for adequate climate control in the voting machine storage area.

The Superior Court requires \$115,000 as a result of unachieved salary savings and facility maintenance costs which are mandated county obligations.

On September 28, 2004, agenda item 3.6, \$8 million was added to contingency for the Sheriff's Department staffing. It is necessary to allocate \$2.225 million of those funds in order to match actual expenditures to appropriations and year-end encumbrances.

**ATTACHMENT A**

**FY 2004/05 Year-end Cleanup**

Fund	Department	Name	Account	Change
<b>GENERAL FUND</b>				
<b>INCREASE ESTIMATED REVENUE</b>				
10000	4300200000	RCRMC: MISP	751310	85,000
10000	1130100000	Human Resources	777030	105,000
10000	2500200000	Sheriff: Support	770830	140,000
Total Estimated Revenue Increase:				<u>330,000</u>
<b>INCREASE APPROPRIATIONS</b>				
10000	1130100000	Human Resources	510040	250,000
10000	1130100000	Human Resources	573500	(90,000)
10000	1700100000	ROV	523800	145,000
10000	2100100000	Courts: Superior Court	510040	80,000
10000	2100100000	Courts: Superior Court	522310	35,000
10000	2400100000	Public Defender	510040	35,000
10000	2500200000	Sheriff: Support	510040	305,000
10000	2500200000	Sheriff: Support	523660	145,000
10000	2500200000	Sheriff: Support	546060	5,000
10000	2500400000	Sheriff: Corrections	510040	1,700,000
10000	2500600000	Sheriff: CAC Security	510040	75,000
10000	2501000000	Sheriff: Coroner	510040	135,000
10000	4300200000	RCRMC: MISP	510040	25,000
10000	4300200000	RCRMC: MISP	530260	60,000
10000	5400100000	Veterans Svcs	510040	30,000
Total Appropriation Increase:				<u>2,935,000</u>
<b>DECREASE APPROPRIATIONS</b>				
10000	1109000000	Contingency	581000	2,605,000
Total Appropriation Decrease:				<u>2,605,000</u>
<b>GENERAL FUND NET CHANGE:</b>				<u>0</u>
<b>NON GENERAL FUND</b>				
<b>DECREASE FUND BALANCE/UNRESTRICTED NET ASSETS</b>				
23925	908901	CSA 89	325100	15,000
40420	906202	CSA 62 Debt Svc	380100	3,000
45420	1103100000	OASIS Financials	380100	1,400,000
47000	1131800000	HR: TAP	380100	500,000
Total Decrease:				<u>1,918,000</u>
<b>INCREASE APPROPRIATIONS</b>				
23925	908901	CSA 89	529530	15,000
40420	906202	CSA 62 Debt Svc	532600	3,000
45420	1103100000	OASIS Financials	535510	1,400,000
47000	1131800000	HR: TAP	535560	30,000
47000	1131800000	HR: TAP	520330	95,000
47000	1131800000	HR: TAP	510040	375,000
Total Appropriation Increase:				<u>1,918,000</u>

Notes: Unrestricted net assets are available for funds 23925, 40420, 45420.  
 Restricted net assets are available for fund 47000.