

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



618

FROM: Executive Office

SUBMITTAL DATE:
September 15, 2006

SUBJECT: FY 2005/06 General Yearend Cleanup

RECOMMENDED MOTION: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments and designation changes applicable to FY 2005/06 listed on Attachment A.

BACKGROUND: Routinely, at yearend, some adjustments are required to balance actual expenses and revenue incurred by departments that go beyond their budgets. In some cases changes are requested to Board designations to either comply with previous Board direction or to redirect inactive balances into a new designation.

Most of the adjustments to department budgets are balanced by additional revenues received, fund balance available, or by corresponding appropriation decreases within the same agency; however, some adjustments do require additional general fund support.

(Continued on next page)

Rob Rockwell, Senior Management Analyst

FISCAL PROCEDURES APPROVED
 ROBERT E. BYRD, Auditor-Controller
 9/19/06
 Deputy

FINANCIAL DATA

Current F.Y. Total Cost:	\$ 11,062,598	In Current Year Budget:	No
Current F.Y. Net County Cost:	\$ 1,666,743	Budget Adjustment:	Yes
Annual Net County Cost:	\$ 0	For Fiscal Year:	2005/06

SOURCE OF FUNDS: General Fund Revenue (59%), Non-General Fund Revenue (26%), Contingency (15%)

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

Prev. Agn. Ref.:

District: all

Agenda Number:

3 . 11

A number of Board designation changes are recommended here:

- DPSS released designated funds during the mid-year budget report which were not spent, because In Home Supportive Service and Categorical Aid cost increases were much less than the department estimated. This request will re-designate the unused portion of the funds. The designation should also be adjusted because actual revenue received was less than was budgeted.
- Approximately \$14.3 million of FY 06/07 Proposition 172 (Public Safety Sales Tax) revenue was received in FY 05/06. The amount received early will be designated for use in FY 06/07.
- Approximately \$2.3 million of funds are tied up in inactive designations, and should be put to better use by moving them to the Capital Projects designation. These include funds in the Hospital (\$43,234), three-percent-at 60 (\$1,161,010), Probation (\$102,000) and Public Safety (\$979,071) designations.
- The Treasurer, the Auditor, and the Assessor recommend that their general fund budget savings be set aside for the planned replacement of the property tax system. The Executive Office concurs with this request.
- Three budget adjustments requested in the FY 05/06 third-quarter report affecting the Assessor-Clerk-Recorder's budget were requested prematurely. Two entries duplicate transactions which occur automatically when the fiscal year is closed and the third entry was requested in error. Upon approval, these particular entries will be reversed, allowing appropriate yearend closing transactions to post.

Some of the recommended budget adjustments deserve further explanation:

- Human Resource's administrative unit exceeded its personnel budget by \$500,000. Contingency and new department revenue are available to cover this.
- The Sheriff's support unit exceeded its budget for personnel and supplies by \$1.1 million. Savings in the Sheriff's patrol budget unit can cover this.
- The Sheriff's corrections unit exceeded its budgets for personnel and supplies by \$4.2 million. Savings in the Sheriff's patrol unit can cover this.
- Detention Health exceeded its personnel and supply budgets by \$900,000. Contingency is required to cover this.
- Facilities Management Administration and Energy Management exceeded their supply budgets by a total of \$354,500. Contingency is required to cover this.
- Medical Indigent Services exceeded their budget by \$1.2 million. Department revenue is available to cover this.
- A \$5 million budget adjustment is requested to cover costs incurred for the 240-bed expansion at the Smith Correctional Facility. Department fund balance is available to cover this.

<u>Fund</u>	<u>DeptID</u>	<u>Name</u>	<u>Code</u>	<u>Amount</u>
GENERAL FUND				
DECREASE BOARD DESIGNATION				
10000	1000100000	DFB-Community Projects	320135	292,800
10000	2600200000	DFB-Public Safety	320101	979,071
10000	2600200000	DFB-Probation	320107	102,000
10000	1300100000	DFB-3 percent at 60	320118	1,161,010
10000	1100100000	DFB-Hospital	320130	43,234
				<u>2,578,115</u>
INCREASE BOARD DESIGNATION				
10000	1100100000	DFB-Capital Projects	320109	2,285,315
10000	1100100000	DFB-DPSS Realignment Growth	320129	3,955,575
10000	1100100000	DFB-Prop 172 Revenue	320134	14,344,374
10000	1200100000	DFB-NEW ACR Prop Tax	320141	5,323,594
10000	1300100000	DFB-NEW AC Prop Tax	320142	539,321
10000	1400100000	DFB-NEW TTC Prop Tax	320143	2,595,627
				<u>29,043,806</u>
INCREASE FUND BALANCE				
10000	1100100000	Unreserved Fund Balance	325100	<u>1,872,469</u>
DECREASE FUND BALANCE				
11085	2500400000	Designated Fund Balance	320132	5,000,000
10000	1200200000	Res-Recorder Conversion	308105	260,000
10000	1200200000	Res-Recorder Modernization	308108	1,612,469
10000	1100100000	Unreserved Fund Balance	325100	14,344,374
10000	1200100000	Unreserved Fund Balance	325100	5,323,594
10000	1300100000	Unreserved Fund Balance	325100	539,321
10000	1400100000	Unreserved Fund Balance	325100	2,595,627
				<u>29,675,385</u>
DECREASE APPROPRIATIONS				
10000	1109000000	Contingency	581000	1,666,743
10000	1130100000	Human Resources	572900	383,000
10000	1500100000	County Counsel	572000	240,000
10000	2500300000	Sheriff Patrol	510040	5,453,704
10000	2500400000	Sheriff Corrections	572700	41,500
10000	5100200000	DPSS Mandated Client Services	530440	1,121,323
10000	5100300000	DPSS Categorical Aid	530480	2,834,252
				<u>11,740,522</u>
INCREASE APPROPRIATIONS				
10000	1000100000	Board of Supervisors	536200	292,800
10000	1130100000	Human Resources	510040	498,650
10000	1500100000	County Counsel	510040	235,000
10000	1500100000	County Counsel	524760	5,000
10000	1700100000	Registrar of Voters	510040	4,100
10000	1700100000	Registrar of Voters	523800	194,700
10000	2500200000	Sheriff Support	510040	988,650
10000	2500200000	Sheriff Support	523640	140,850
10000	2500400000	Sheriff Corrections	510040	4,195,854
10000	2500400000	Sheriff Corrections	522310	123,400
10000	2500400000	Sheriff Corrections	551000	5,000,000
10000	2500600000	Sheriff CAC Security	525320	46,450

FY 2005-2006 YEAREND CLEAN-UP BUDGET ADJUSTMENTS

<u>Fund</u>	<u>DeptID</u>	<u>Name</u>	<u>Code</u>	<u>Amount</u>
GENERAL FUND Continued:				
10000	4200600000	Animal Control Svcs	510040	69,850
10000	4300200000	Medical Indigent Svcs	530340	1,141,162
10000	4300200000	Medical Indigent Svcs	530620	50,000
10000	4300300000	RCRMC: Detention Hlth	510040	919,000
10000	4300300000	RCRMC: Detention Hlth	524920	0
10000	5400100000	Veterans Svcs	510040	16,350
10000	6300100000	Cooperative Extension	510040	3,950
10000	7200100000	Facilities Mgmt: Admin	520320	6,000
10000	7200600000	Facilities Mgmt: Energy Mgmt	529540	348,500
				<u>14,280,266</u>
INCREASE ESTIMATED REVENUE				
10000	4300200000	Medical Indigent Svcs	751500	1,191,162
10000	5400100000	Veterans Svcs	755100	11,357
				<u>1,202,519</u>
NON GENERAL FUND				
DECREASE FUND BALANCE/NET ASSETS				
40420	906202	CSA 62 Ripley Debt Svcs	380100	1,216
47000	1130100000	Temporary Assistance	313300	118,878
48100	947220	Photography	380100	18,320
				<u>138,414</u>
INCREASE ESTIMATED REVENUE				
31540	1100100000	RDA Capital Projects	781000	2,361,000
46120	1132900000	Occupational Health	774960	58,850
47000	1131800000	Temporary Assistance	777480	342,272
				<u>2,762,122</u>
INCREASE APPROPRIATIONS				
31540	1100100000	RDA Capital Projects	537000	2,361,000
40420	906202	CSA 62 Ripley Debt Svcs	535540	1,216
46120	1132900000	Occupational Health	510040	43,300
46120	1132900000	Occupational Health	535560	15,550
47000	1131800000	Temporary Assistance	510040	334,200
47000	1131800000	Temporary Assistance	524840	94,000
47000	1131800000	Temporary Assistance	535560	32,950
48100	947220	Photography	518100	18,320
				<u>2,900,536</u>