

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

138



**FROM:** Executive Office

**SUBMITTAL DATE:**  
November 28, 2007

**SUBJECT:** FY 2006/07 General Year-end Cleanup

**RECOMMENDED MOTION:** That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments applicable to FY 2006/07 as listed on Attachment A.

**BACKGROUND:** Routinely, at year-end, adjustments are required to balance departmental expenses and revenue that exceed budgeted estimates. Most of the adjustments to department budgets are balanced by additional revenue, available fund balance, or by corresponding appropriation decreases within the same agency; however, some adjustments do require additional general fund support.

In the general fund, there are three instances where funds from contingency are needed to balance departmental budgets. Those instances deserve further explanation and are as follows:

(Continued on next page)

Rob Rockwell, Principal Management Analyst

**FINANCIAL DATA**

Current F.Y. Total Cost:	\$14,251,570	In Current Year Budget:	No
Current F.Y. Net County Cost:	\$ 3,533,350	Budget Adjustment:	Yes
Annual Net County Cost:	\$ 0	For Fiscal Year:	2006/07

<b>SOURCE OF FUNDS:</b> revenue (15%), general fund contingency (25%), non-general fund equity (58%), intrafund reimbursements (2%)	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input checked="" type="checkbox"/>

**C.E.O. RECOMMENDATION:**

APPROVE

BY: Christopher M. Hans

**County Executive Office Signature**

- Policy
- Policy
- Consent
- Consent
- Dep't Recomm.:
- Per Exec. Ofc.:

FISCAL PROCEDURES APPROVED  
 ROBERT E. BYRD, AUDITOR-CONTROLLER  
 11/28/07  
 BY: SUSANA GARCIA-BOCANEGRA

- The Sheriff's Department's patrol budget requires approximately \$3.5 million from contingency to cover their FY 06/07 expenditures. This amount includes \$2 million for taser guns and about \$1.5 million in salary and benefit costs for new staff. The Executive Office recommended that budget adjustments for taser guns and new staff wait until year-end.
- Cooperative Extension exceeded its personnel budget by \$1,100.
- Facilities Management's Parking Division exceeded their supply budget by \$13,500.

Included in the Attachment A are budget adjustments totaling approximately \$4.8 million in Proposition 172 (public safety sales tax) revenue, which was received in FY 06/07 but should be allocated to FY 07/08.

Attachment A  
FY 06/07 Year-end Cleanup

Fund	DeptID	Name	Account	Approp	Amount	Description
10000	1109000000	Contingency	581000	580000	(3,518,750)	Appropriations for Contingency
10000	1109000000	Contingency	581000	580000	(1,100)	Appropriations for Contingency
10000	1109000000	Contingency	581000	580000	(13,500)	Appropriations for Contingency
10000	2200100000	Prop 172	755020	D	816,409	CA-growth public safety sales tax
10000	2500100000	Sheriff Admin	510040	510000	212,000	Regular Salaries
10000	2500200000	Sheriff Support	510040	510000	119,200	Regular Salaries
10000	2500200000	Sheriff Support	572000	570000	(70,000)	Intra-DPSS
10000	2500200000	Prop 172	755020	D	531,484	CA-growth public safety sales tax
10000	2500300000	Sheriff Patrol	510040	510000	4,272,000	Regular Salaries
10000	2500300000	Sheriff Patrol	520220	520000	141,200	County Radio Systems
10000	2500300000	Sheriff Patrol	573400	570000	(183,000)	Intrafund-Salary and Benefits
10000	2500300000	Prop 172	755020	D	1,416,023	CA-growth public safety sales tax
10000	2500400000	Sheriff Corrections	510040	510000	725,000	Regular Salaries
10000	2500400000	Sheriff Corrections	731260	D	725,000	Other Fines
10000	2500400000	Prop 172	755020	D	842,191	CA-growth public safety sales tax
10000	2500400000	Sheriff Corrections	732160	D	282,400	Work release programs
10000	2500400000	Sheriff Corrections	753700	D	212,000	CA-post reimbursement
10000	2500400000	Sheriff Corrections	755700	D	127,400	CA-STC reimbursement
10000	2500400000	Sheriff Corrections	773670	D	489,000	Booking fees
10000	2500400000	Sheriff Corrections	780060	D	42,000	Sales of meals
10000	2500400000	Sheriff Corrections	773560	D	83,800	RCRMC security
10000	2500400000	Sheriff Corrections	773500	D	32,900	Law enforcement
10000	2500400000	Sheriff Corrections	753360	D	68,800	CA-mandate reimbursement
10000	2500400000	Sheriff Corrections	752420	D	53,500	CA-parolee detention holds
10000	2500700000	Sheriff Training	510040	510000	387,500	Regular Salaries
10000	2500700000	Sheriff Training	527460	520000	53,500	Firearm Equipment & Supp.
10000	2500700000	Sheriff Training	573500	570000	(21,850)	Intrafund-Training
10000	2500900000	Sheriff Anti Drug Grant	523640	520000	4,000	Computer Equipment
10000	2500900000	Sheriff Anti Drug Grant	767340	D	4,000	Fed-Anti Drug Program
10000	2501000000	Prop 172	755020	D	127,994	CA-growth public safety sales tax
10000	2600100000	Prop 172	755020	D	307,433	CA-growth public safety sales tax
10000	2600200000	Prop 172	755020	D	478,136	CA-growth public safety sales tax
10000	2700200000	Prop 172	755020	D	238,895	CA-growth public safety sales tax
10000	4200200000	Cal Childrens Svcs	510040	510000	1,500	Regular Salaries
10000	4200200000	Cal Childrens Svcs	751500	D	1,500	CA-realignment Health
10000	6300100000	Cooperative Extension	510040	510000	1,100	Regular Salaries
10000	7200600000	FM Energy Mgmt	529540	520000	73,000	Utilities
10000	7200600000	FM Energy Mgmt	573800	570000	(73,000)	Intrafund-Utilities
10000	7200700000	FM Parking	522310	520000	13,500	Maintenance-Building & Impr
23000	4500300000	Area 8 Assessment	520845	520000	295,000	Trash
23000	4500300000	Area 8 Assessment	325100	FB	(295,000)	Unreserved Fund Balance
30500	1103700000	Develop. Impact	551100	550000	4,756,000	Contributions to Other County Funds
30500	1103700000	Develop. Impact	325100	FB	(4,756,000)	Unreserved Fund Balance
40420	906202	CSA 62	535540	530000	270	Depreciation-Building
40420	906202	CSA 62	700020	D	270	Property Tax-Curr Sec
40250	943001	WRMD Operating	510040	510000	73,000	Regular Salaries
40250	943001	WRMD Operating	325100	FB	(73,000)	Unreserved Fund Balance
45500	7400100000	Information Technology	523640	520000	1,106,800	Computer Equipment
45500	7400100000	Information Technology	535510	530000	1,955,500	Amortization - Equip.
45500	7400100000	Information Technology	380100	FB	(3,062,300)	Unreserved Net Assets

Attachment A  
FY 06/07 Year-end Cleanup

<b>Fund</b>	<b>DeptID</b>	<b>Name</b>	<b>Account</b>	<b>Approp</b>	<b>Amount</b>	<b>Description</b>
46040	1131300000	Safety Loss Cntrl	510040	510000	12,450	Regular Salaries
46040	1131300000	Safety Loss Cntrl	777030	D	9,377	Personnel Services
46040	1131300000	Safety Loss Cntrl	380100	FB	(3,073)	Unrestricted Net Assets
46060	1131200000	St. Disability Insurance	510040	510000	4,000	Regular Salaries
46060	1131200000	St. Disability Insurance	534260	530000	123,000	Disability Claims
46060	1131200000	St. Disability Insurance	781220	D	127,000	Contributions & Donations
46100	1132200000	Employee Assistance	510040	510000	30,500	Regular Salaries
46100	1132200000	Employee Assistance	380100	FB	(30,500)	Unrestricted Net Assets
46120	1132900000	Occupational Health	510040	510000	180,000	Regular Salaries
46120	1132900000	Occupational Health	523700	520000	12,600	Office Supplies
46120	1132900000	Occupational Health	535560	530000	46,800	Depreciation-Equipment
46120	1132900000	Occupational Health	774960	D	239,400	Medical Waiver Fees
					9,755,259	