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



FROM: Executive Office

SUBMITTAL DATE:
September 29, 2008

SUBJECT: FY 2007/08 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 2007/08 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, appropriation increases totaling \$16.8 million will be offset by unreserved fund balance. Some instances deserve further explanation.

(Continued on next page)


Rob Rockwell, Principal Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$59,050,704	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$16,855,128	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	07/08

SOURCE OF FUNDS: revenue (69%), unreserved general fund equity (28%) non-general fund equity (1%), intrafund reimbursements (2%)	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input checked="" type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

BY: Christopher M. Hans

County Executive Office Signature

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

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

3.10

Departmental Concurrence

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, AUDITOR-CONTROLLER
BY: Samuel Wong 9/29/08
SAMUEL WONG

- The District Attorney budget requires an appropriation increase totaling about \$1.8 million to offset expenditure overruns for salary and benefits. Staffing for the District Attorney's Office (88 positions) was authorized by the Board in early FY 07/08 but funding was deferred until year-end when actual costs would be known.
- The Public Defender's Office requires an appropriation increase totaling \$607,192 to offset expenditure overruns for salary and benefits. Staffing for the Public Defender's Office (25 positions) was authorized by the Board in early FY 07/08 but funding was deferred until year-end when actual costs would be known.
- The Sheriff's Department's patrol budget requires an appropriation increase totaling about \$6.2 million to offset cost overruns for salary and benefits as well as internal service fees. The overrun was the result of unfunded midyear RSA salary increases and underestimated overtime costs. Midyear Facilities Management rate increases also drove costs beyond budgeted expectations.
- The Sheriff's Department Corrections division requires an appropriation increase totaling about \$8 million to offset expenditure overruns for salary and benefits. Staffing for Corrections (179 positions) was authorized by the Board in early FY 07/08 but funding was deferred until year-end when actual costs would be known.
- The Sheriff's Department's Ben Clark Training Center requires an appropriation increase totaling \$74,127 to offset cost overruns for salary and benefits. Professional education revenue expected in FY 07/08 will not be received until FY 08/09.
- The Sheriff's Coroner's Office requires an appropriation increase totaling \$102,780 to offset cost overruns for salary and benefits. The overruns were attributed to unfunded midyear RSA salary increases and unanticipated transportation costs.
- The Capital Improvement Project budget requires an accounting adjustment totaling about \$38.5 million to correctly track the cost of the Riverside Center building purchase. No new expenditure will occur as a result of this budget adjustment.

FY 07/08 Year-end Cleanup

Fund	DeptID	Name	Account	Description	Amount	Note
10000	1000200000	Assessment Appeals Board	510040	Regular salaries	100	Increase appropriations
10000	1000200000	Assessment Appeals Board	777520	Reimbursement for services	(100)	Increase estimated revenue
10000	1102900000	Legislative and Admin Support	526700	Rent-lease buildings	15,500	Increase appropriations
10000	1102900000	Legislative and Admin Support	778280	Interfund reimb for services	(15,500)	Increase estimated revenue
10000	1300100000	Auditor-Controller	510040	Regular salaries	123,000	Increase appropriations
10000	1300100000	Auditor-Controller	525340	Temporary help services	73,000	Increase appropriations
10000	1300100000	Auditor-Controller	572800	Intra-miscellaneous	(19,103)	Increase appropriations
10000	1300100000	Auditor-Controller	772830	Collection charges	(176,897)	Increase estimated revenue
10000	1500100000	County Counsel	510040	Regular salaries	61,000	Increase appropriations
10000	1500100000	County Counsel	778160	Interfund - legal services	(61,000)	Increase estimated revenue
10000	2200100000	District Attorney	510040	Regular salaries	2,543,036	Increase appropriations
10000	2200100000	District Attorney	572800	Intra-miscellaneous	(744,791)	Increase appropriations
10000	2200100000	General fund Unreserved FB	325100	Unreserved fund balance	(1,798,245)	Expected offset
10000	2400100000	Public Defender	510040	Regular salaries	643,506	Increase appropriations
10000	2400100000	Public Defender	572200	Intra-grant	(22,943)	Increase appropriations
10000	2400100000	Public Defender	790500	Operating transfers in	(13,371)	Increase estimated revenue
10000	2400100000	General fund Unreserved FB	325100	Unreserved fund balance	(607,192)	Expected offset
10000	2500300000	Sheriff Patrol	510040	Regular salaries	8,557,773	Increase appropriations
10000	2500300000	Sheriff Patrol	573400	Intra-salary and benefit reimb	(510,119)	Increase appropriations
10000	2500300000	Sheriff Patrol	773520	Contract city law enforcement	(1,794,708)	Increase estimated revenue
10000	2500300000	General fund Unreserved FB	325100	Unreserved fund balance	(6,252,946)	Expected offset
10000	2500400000	Sheriff Corrections	510040	Regular salaries	8,019,688	Increase appropriations
10000	2500400000	General fund Unreserved FB	325100	Unreserved fund balance	(8,019,688)	Expected offset
10000	2500700000	Ben Clark Training Center	510040	Regular salaries	74,127	Increase appropriations
10000	2500700000	General fund Unreserved FB	325100	Unreserved fund balance	(74,127)	Expected offset
10000	2500900000	Anti Drug Abuse Grant	525500	Salary and benefit reimb.	150	Increase appropriations
10000	2500900000	General fund Unreserved FB	325100	Unreserved fund balance	(150)	Expected offset
10000	2501000000	Sheriff Coroner	510040	Regular salaries	102,780	Increase appropriations
10000	2501000000	General fund Unreserved FB	325100	Unreserved fund balance	(102,780)	Expected offset
10000	2800100000	Agricultural Commissioner	510040	Regular salaries	31,000	Increase appropriations
10000	2800100000	Agricultural Commissioner	752020	CA-Ag Comm sale exon poisons	(31,000)	Increase estimated revenue
30700	1104200000	Cap Imp Prg - Cap Projects	542020	Buildings	38,500,000	Increase appropriations
30700	1104200000	Cap Imp Prg - Cap Projects	790500	Operating transfers in	(38,500,000)	Increase estimated revenue
31680	3130500000	Developer Agreements	537280	Interfund exp- misc project	348,000	Increase appropriations
31680	3130500000	Developer Agreements	740020	Interest-invested funds	(129,000)	Increase estimated revenue
31680	3130500000	Developer Agreements	325100	Unreserved fund balance	(219,000)	Expected offset
40250	943001	Waste Resource Mgmt Dist.	510040	Regular salaries	250,000	Increase appropriations
40250	943001	Waste Resource Mgmt Dist.	781720	Salary and benefit reimb.	(250,000)	Increase estimated revenue
45800	1132000000	Exclusive Provider Option	510040	Regular salaries	97,000	Increase appropriations
45800	1132000000	Exclusive Provider Option	781360	Other miscellaneous revenue	(97,000)	Increase estimated revenue
45960	1131000000	Liability Insurance	510040	Regular salaries	52,500	Increase appropriations
45960	1131000000	Liability Insurance	781360	Other miscellaneous revenue	(52,500)	Increase estimated revenue
46060	1131200000	STD Disability Insurance	534260	Disability claims	212,000	Increase appropriations
46060	1131200000	STD Disability Insurance	781220	Contributions and donations	(173,282)	Increase estimated revenue
46060	1131200000	STD Disability Insurance	380100	Unrestricted net assets	(38,718)	Expected offset
47000	1131800000	Temporary Assistance	510040	Regular salaries	643,500	Increase appropriations
47000	1131800000	Temporary Assistance	777480	Reimb of costs-admin overhead	(643,500)	Increase estimated revenue