

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

398



FROM: Executive Office

SUBMITTAL DATE:
June 19, 2015

SUBJECT: Approval of Budget Adjustments for Sales Tax Consulting Services (All Districts) [\$456,654 – General Fund 100%] (4/5ths vote required)

RECOMMENDED MOTION: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments on Schedule A for costs of sales tax recovery.

BACKGROUND: The county contracts with Hinderliter, de Llamas & Associates (HdL) for sales tax consulting services. A primary focus of those services is auditing sales and use tax filings made with the state Board of Equalization (BOE) and recovering for the county sales and use taxes misfiled or misallocated to other jurisdictions. HdL is paid a percentage of the amounts recovered, based on a tiered scale. Recently, the BOE reallocated to the county back due amounts totaling \$2.84 million from one filer, thanks to the recovery efforts of HdL. This unanticipated one-time windfall generated unexpected costs that exceed the amount budgeted for HdL's services. There is sufficient savings in Contributions to Other Funds to offset this added cost.

Impact on Citizens and Businesses

HdL's services recover sales and use tax revenues that support essential public services.

Denise C. Harden
Denise C. Harden
Principal Management Analyst

Departmental Concurrence

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 456,654	\$	\$ 456,654	\$	Consent <input type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ 456,654	\$	\$ 456,654	\$	
SOURCE OF FUNDS: General Fund 100%				Budget Adjustment: Yes	
				For Fiscal Year: 2014/15	

C.E.O. RECOMMENDATION:

APPROVE

BY: *Ivan M. Chand*
Ivan M. Chand 6/24/2015

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- A-30
- 4/5 Vote
- Positions Added
- Change Order

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

3-4

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY: *Susana Garcia-Becanegra* 6/23/15
Susana Garcia-Becanegra

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Approval of Budget Adjustments for Sales Tax Consulting Services (All Districts)
[\$456,654 – General Fund 100%] (4/5ths vote required)**

DATE: June 19, 2015

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Schedule A

Decrease appropriations:		
10000-1101000000-551100	Contributions to Other County Funds	\$456,654
Increase appropriations:		
10000-1102900000-525440	Professional Services	456,654