

**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.

[Signature]  
 Denise C. Harden  
 Principal Management Analyst

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: [Signature]  
 Ivan M. Chand

6/24/2015

**County Executive Office Signature**

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Washington, seconded by Supervisor Tavaglione and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington and Ashley  
 Nays: None  
 Absent: Benoit  
 Date: June 30, 2015  
 xc: E.O., Auditor

Kecia Harper-Ihem  
 Clerk of the Board  
 By: [Signature]  
 Deputy

**Prev. Agn. Ref.:**

**District:** ALL

**Agenda Number:**

3-4

**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**  
**PAGE: 2 of 2**

**Schedule A**

**Decrease appropriations:**

10000-1101000000-551100	Contributions to Other County Funds	\$456,654
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**Increase appropriations:**

10000-1102900000-525440	Professional Services	456,654
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**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
to Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** Paul Jacobs

**Address:** \_\_\_\_\_  
(only if follow-up mail response requested)

**City:** Temecula **Zip:** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Date:** 6/30/15 **Agenda #** 3-4

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

\_\_\_\_\_ **Support**      \_\_\_\_\_ **Oppose**      \_\_\_\_\_ **Neutral**

**Note:** If you are here for an agenda item that is filed  
for "Appeal", please state separately your position on  
the appeal below:

\_\_\_\_\_ **Support**      \_\_\_\_\_ **Oppose**      \_\_\_\_\_ **Neutral**

**I give my 3 minutes to:** Enno Koskhar

## **BOARD RULES**

### **Requests to Address Board on "Agenda" Items:**

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

### **Requests to Address Board on items that are "NOT" on the Agenda:**

Notwithstanding any other provisions of these rules, member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES.

### **Power Point Presentations/Printed Material:**

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, insuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please insure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo.

### **Individual Speaker Limits:**

**Individual speakers are limited to a maximum of three (3) minutes.** Please step up to the podium when the Chairman calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chairman adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

### **Group/Organized Presentations:**

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chairman's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the front bottom of the form.

### **Addressing the Board & Acknowledgement by Chairman:**

The Chairman will determine what order the speakers will address the Board, and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles in order to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the general public and/or meeting participants. Such behavior, at the discretion of the Board Chairman may result in removal from the Board Chambers by Sheriff Deputies.

**Riverside County Board of Supervisors  
Request to Speak**

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to Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** GA. GRANT

**Address:** \_\_\_\_\_  
(only if follow-up mail response requested)

**City:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Date:** JUNE 30<sup>th</sup> 05 **Agenda #** 3-4

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

\_\_\_\_\_ **Support**      \_\_\_\_\_ **Oppose**      \_\_\_\_\_ **Neutral**

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**I give my 3 minutes to:** \_\_\_\_\_

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