

Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

The Inland Regional Narcotics Enforcement Team (IRNET) is a joint project among city, county, state and federal agencies in the Inland Empire aimed at combating major narcotics and money laundering operations. **IRNET Federal** accounts for IRNET’s share of federal asset forfeitures. **IRNET State** accounts for IRNET’s share of state asset forfeitures and was established to comply with federal guidelines requiring state forfeiture funds to be kept separate from federal forfeiture funds.

Budget at a Glance	
Requirements Less Reimbursements	\$24,400,957
Sources/Reimbursements	\$11,609,099
Use of/ (Contribution to) Fund Balance	\$12,791,858
Total Staff	0

Federal Seized Assets (DOJ) accounts for asset forfeitures from federal cases filed with the U.S. Department of Justice (DOJ) through its asset forfeiture program and **Federal Seized Assets (Treasury)** accounts for asset forfeitures from cases filed with the U.S. Department of Treasury. Receipts from this program are required to be maintained in separate funds and must not replace existing funds that would be made available to the Sheriff/Coroner/Public Administrator in the absence of forfeiture funds.

State Seized Assets accounts for asset forfeiture proceeds from cases filed and adjudicated under state asset seizure statutes. The California Health and Safety Code 11489 (b)(2)(A)(i) requires these funds be maintained in a special revenue fund. Fifteen percent (15%) of all forfeitures received after January 1994 are set aside for drug education and gang intervention programs. The 15% allocated to drug education programs is used to fund the Sheriff/Coroner/Public Administrator’s Drug Use is Life Abuse (DUILA) program, Crime-Free Multi-Housing, Law Enforcement Internship and Operation Clean Sweep Programs. Funds are also used for maintenance of seized properties. Services for the drug education program are provided by staff budgeted in the Sheriff/Coroner/Public Administrator’s general fund budget unit, and reimbursed by this budget unit.

San Bernardino County Auto Theft Task Force (SANCATT), established by the Board of Supervisors in 1995, deters, investigates and prosecutes vehicle theft organizations and provides statistical and financial reports to the State Controller and California Highway Patrol as required by AB767. This budget unit accounts for vehicle registration assessments, per Vehicle Code 9250.14, and are expended exclusively to fund programs that enhance law enforcement efforts to deter and investigate vehicle theft crimes. Expenditures for SANCATT personnel are transferred to the Sheriff/Coroner/Public Administrator’s general fund budget unit. In addition, funds offset operating expenses for qualified expenditures by participating agencies.

CAL-ID Program funding is used for the operating expenses of the Local Automated Fingerprint Identification System (AFIS) and reimburses general fund expenditures for salaries and benefits. The budget unit is funded from joint trust contributions by all local contracting municipal agencies and vehicle registration fees per Vehicle Code (VC) 9520.19. Staffing costs for positions assigned to the CAL-ID program are transferred to the Sheriff/Coroner/Public Administrator’s general fund budget unit.

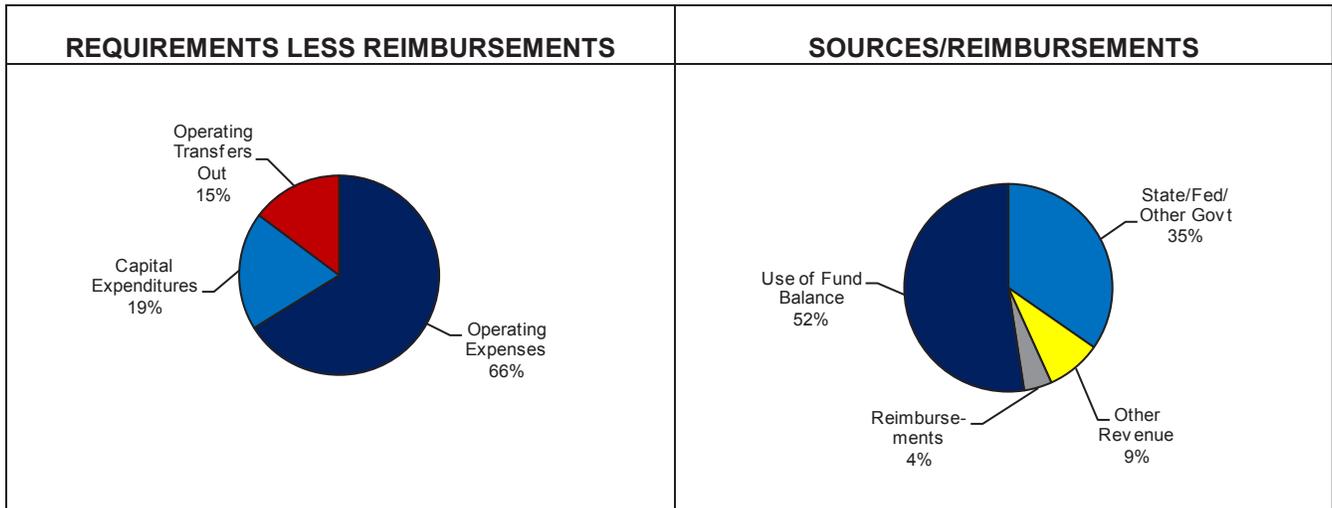
Court Services Auto accounts for processing court fees collected under AB1109, which are used to supplement the County’s cost for vehicle fleet replacement and equipment, maintenance, and civil process operations associated with court services.

Court Services Tech accounts for processing court fees collected under AB709, which are used for automated equipment necessary to operate court services.

In accordance with State legislation (AB1805) effective July 1, 2007, **Local Detention Facility Revenue** accounts for an allocation of funds from the State replacing booking fees previously charged by the County to cities and local entities, as permitted by Government Code Section 29550. Funds are required to be used for the purpose of operating, renovating, remodeling, or constructing local detention facilities.



2015-16 ADOPTED BUDGET



ANALYSIS OF 2015-16 ADOPTED BUDGET

GROUP: Law and Justice
DEPARTMENT: Sheriff-Coroner-Public Administrator
FUND: Consolidated Special Revenue

BUDGET UNIT: Various
FUNCTION: Public Protection
ACTIVITY: Police Protection

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Final Budget	2015-16 Adopted Budget	Change From 2014-15 Final Budget
Requirements							
Staffing Expenses	654,613	719,829	(17,613)	0	0	0	0
Operating Expenses	22,062,918	13,382,093	11,084,260	14,274,890	18,464,346	16,141,870	(2,322,476)
Capital Expenditures	2,205,763	2,355,600	3,810,640	5,990,854	9,854,897	4,659,888	(5,195,009)
Total Exp Authority	24,923,294	16,457,522	14,877,287	20,265,744	28,319,243	20,801,758	(7,517,485)
Reimbursements	(143,076)	(115,146)	(470,173)	(1,319,453)	(65,000)	(1,059,908)	(994,908)
Total Appropriation	24,780,218	16,342,376	14,407,114	18,946,291	28,254,243	19,741,850	(8,512,393)
Operating Transfers Out	276,857	2,315,425	867,016	2,861,264	7,385,916	3,599,199	(3,786,717)
Total Requirements	25,057,075	18,657,801	15,274,130	21,807,555	35,640,159	23,341,049	(12,299,110)
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	12,117,454	15,672,072	12,497,788	12,962,811	14,625,610	8,462,505	(6,163,105)
Fee/Rate	4,072,032	3,185,873	(166,879)	15,193	5,000	1,000	(4,000)
Other Revenue	2,612,538	2,324,121	2,372,900	1,605,923	2,208,284	2,085,686	(122,598)
Total Revenue	18,802,024	21,182,066	14,703,809	14,583,927	16,838,894	10,549,191	(6,289,703)
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	18,802,024	21,182,066	14,703,809	14,583,927	16,838,894	10,549,191	(6,289,703)
Fund Balance							
Use of / (Contribution to) Fund Balance	6,255,051	(2,524,265)	570,321	7,223,628	18,801,265	12,791,858	(6,009,407)
Available Reserves					4,171,712	2,979,450	(1,192,262)
Total Fund Balance					22,972,977	15,771,308	(7,201,669)
Budgeted Staffing*	0	0	0	0	0	0	0

*Data represents final budgeted staffing



DETAIL OF 2015-16 ADOPTED BUDGET

2015-16					
Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing	
Special Revenue Funds					
IRNET Federal (Fund SCF)	2,130,153	10,500	2,119,653	0	0
IRNET State (Fund SCX)	160,070	61,000	99,070	181,825	0
Federal Seized Assets - DOJ (Fund SCK)	5,729,477	30,000	5,699,477	0	0
Federal Seized Assets - Treasury (Fund SCO)	458,269	2,200	456,069	0	0
State Seized Assets (Fund SCT)	2,699,287	903,725	1,795,562	0	0
Auto Theft Task Force (Fund SCL)	942,047	862,670	79,377	162,400	0
CAL-ID Program (Fund SDA)	4,851,671	4,844,448	7,223	0	0
Court Services Auto (Fund SQR)	1,338,544	666,750	671,794	433,168	0
Court Services Tech (Fund SQT)	569,630	407,500	162,130	2,202,057	0
Local Detention Facility Revenue (Fund SRL)	2,991,024	2,760,557	230,467	0	0
Contract Training (Fund SCB)	1,470,877	0	1,470,877	0	0
Search and Rescue (Fund SCW)*	0	(161)	161	0	0
Public Gatherings (Fund SCC)*	0	2	(2)	0	0
Total Special Revenue Funds	23,341,049	10,549,191	12,791,858	2,979,450	0

*Funds to be discontinued in 2015-16

IRNET Federal: Requirements of \$2.1 million include \$1.9 million in operating expenses, which supports law enforcement operations and investigations, training and education, transfers and contributions to other agencies for their participation in asset seizures, and overtime for personnel involved in law enforcement operations. In order to comply with federal guidelines, the Department does not budget anticipated revenues in this budget unit.

Fund balance will be used for law enforcement operations and equipment, transfers to other law enforcement agencies, and overtime for personnel involved in law enforcement operations, all of which can be reduced as needed dependent on the amount of fund balance available.

IRNET State: Requirements of \$160,070 are budgeted to pay for various one-time law enforcement operations and ongoing drug and gang programs. Sources of \$61,000 include anticipated state asset forfeiture funds and projected interest earnings. State forfeited funds are distributed to the local law enforcement agency that participated in the seizure.

The use of fund balance will fund various one-time law enforcement operations and drug and gang programs. Both are permitted by Health and Safety Code 11489. In addition, \$181,825 of fund balance is being placed in Available Reserves for future use.

Federal Seized Assets (DOJ): Requirements of \$5.7 million include \$4.1 million in operating expenses with the majority of this amount going to replace, maintain and purchase law enforcement related computer hardware and software. In addition, the budget unit has requirements of \$2.5 million for vehicle replacement and one-time equipment purchases. Reimbursements of \$1.0 million are from the County's share of federal asset forfeitures. Sources of \$30,000 include projected interest earnings on the current fund balance. In order to comply with Federal guidelines, the Department does not budget anticipated revenues.

Departmental fund balance will be used to support law enforcement operations and investigations along with training and education. In addition, the fund balance will be used for law enforcement equipment, transfers to other law enforcement agencies and overtime for personnel involved in law enforcement operations. All of these purchases can be reduced as needed dependent on the amount of fund balance available.



Federal Seized Assets (Treasury): Requirements of \$458,269 supports law enforcement operations, investigations and training and education. Sources of \$2,200 represent projected asset seizures and interest earnings.

Fund balance will be used to support law enforcement operations, investigations and training and education, all of which can be reduced as needed dependent on the amount of fund balance available. The Department of the Treasury Guide to Equitable Sharing for Foreign Countries and Federal, State and Local Law Enforcement Agencies permits the expenditures noted above.

State Seized Assets: Requirements of \$2.7 million primarily include \$700,057 in operating expenses that support continuous law enforcement investigation activity. In addition, a portion of operating expenses will provide for a transfer to the Sheriff/Coroner/Public Administrator's general fund budget unit for officer overtime and salaries. Furthermore, requirements of \$60,000 will fund vehicle purchases along with \$1.9 million for departmental Capital Improvement Program (CIP) projects. Sources of \$903,725 primarily represent anticipated state asset seizures and projected interest earnings. State forfeited funds are distributed to the local law enforcement agency that participated in the seizure. Fifteen percent of these funds will be deposited in a special fund maintained by the seizing agency to fund programs designed to combat drug abuse and reduce gang activity.

Fund balance will be used for law enforcement operations and education, which can be reduced as necessary dependent on the availability of fund balance.

San Bernardino County Auto Theft Task Force (SANCATT): Requirements of \$942,047 include \$1.0 million in operating expenses, which are offset by \$59,908 in reimbursements. Requirements include contributions to non-county participating task force agencies and a transfer to the Sheriff/Coroner/Public Administrator's general fund budget unit to support the cost of 4 positions. The District Attorney's Office is reimbursing \$59,908 to SANCATT for the cost of one of these positions. Sources of \$862,670 primarily represent vehicle registration fees and projected interest earnings.

Of the \$241,777 of fund balance, \$162,400 is being placed in Available Reserves at this time, but will eventually be used to support one-time costs associated with the operations of SANCATT as permitted by Vehicle Code Section 9240.14. The remaining \$79,377 will also be used to fund one-time costs of operations.

CAL-ID Program: Requirements of \$4.9 million primarily include \$4.5 million in operating expenses, which support communications, maintenance agreements for equipment, and travel and training. In addition, requirements in operating expenses include transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit for staffing costs of 39 personnel assigned to this program. Capital Expenditures of \$330,000 include purchases for Livescan equipment and the purchase of a vehicle. Sources of \$4.8 million are from the CAL-ID Program trust fund and directly offset all claimable costs.

Court Services Auto: Requirements of \$1.3 million include \$1.3 million to replace vehicles and \$57,744 in operating expenses. Sources of \$666,750 primarily reflect the Department's share of anticipated court fines.

Per Government Code Section 26746, fund balance shall be expended to supplement the County's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations. In addition, \$433,168 in departmental fund balance is being placed into Available Reserves.

Court Services Tech: Requirements of \$569,630 include \$269,630 in operating expenses and \$300,000 for one-time purchase of computer equipment and software upgrades. Each time the Sheriff's Civil Services Division serves various court writs, the Sheriff's Civil Services Division receives a portion of the fee. Sources of \$407,500 primarily represent the Department's share of anticipated court fines.

Per Government Code Section 26731, fund balance shall be expended to supplement the County's cost for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non-automated operational equipment and furnishings deemed necessary. For 2015-16, \$2.2 million out of the \$2.4 million departmental fund balance is being placed in Available Reserves.



Local Detention Facility Revenue: Requirements of \$3.0 million represent transfers to the Sheriff - Detentions general fund budget unit for expenditures related to the operation, renovation, remodeling, or construction of local detention facilities. Sources of \$2.8 million represent the booking fee allocation anticipated from the state in addition to projected interest earnings.

The **Aviation, Public Gathering, and Capital Projects Fund** budget units fund balance were transferred into the Department's general fund budget unit in 2014-15. All funds were deactivated as required per GASB 34. A minor balancing adjustment is still required for **Public Gathering** (\$2). The **Search and Rescue** fund balance was expended in full and will be deactivated. The **Contract Training** budget unit remains active. The Department has earmarked funds within this budget unit for CIPs at the Department's training facilities that are underway. Therefore, the Department cannot close the budget unit until the projects are complete.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$12.3 million, resulting primarily from the following changes:

- \$2.3 million reduction in Operating Expenses as a result of reductions in Transfers Out of \$1.5 million and \$736,803 in Other Charges.
- \$5.2 million reduction in Capital Expenditures as a result of the Department being unable to budget anticipated federal asset forfeiture revenues as it has done in previous years. This change is necessary in order to comply with federal guidelines. In 2014-15, the Department purchased unmarked vehicles, a law enforcement aircraft, and a jail bus, which it no longer has budgeted in 2015-16. Upon receipt of actual revenue in the Department's Federal Seized Assets - DOJ budget unit, it is likely that the Department will return to the Board of Supervisors in a future quarterly budget report to partially restore its Capital Expenditure budget.
- \$1.0 million increase in reimbursements primarily for IRNET pass through of DOJ funds for Narcotics.
- Operating Transfers Out is decreasing by \$3.8 million due to several one-time CIPs moving forward in 2014-15. This includes reductions in the Department's Contract Training and State Seized Assets budget units.

Sources are decreasing a net \$6.3 million due to the fact that the Department cannot budget anticipated federal asset forfeiture revenues. The Equitable Sharing Program Guidelines for federal asset forfeitures does not allow local agencies to budget anticipated asset forfeiture revenues. To remain in compliance with the program guidelines, the Department did not budget any asset forfeiture revenues for the **IRNET Federal** and **Federal Seized Assets (DOJ)** budget units. In addition, there was a slight decrease in funding for the CAL-ID Program, which will not impact operations.

ANALYSIS OF FUND BALANCE

Historically, the Department has used fund balance for one-time law enforcement expenditures. This is standard practice for the Department. Such one-time expenditures have included various detention facility and training academy improvements, law enforcement equipment and vehicle purchases, and support of the expansion and relocation of the County's Aviation Unit.

Various laws and program guidelines governing the special revenue funds require the use of the fund balance generally to supplement law enforcement operations as well as to purchase various law enforcement vehicles and equipment. Additionally, the Department uses fund balance for overtime salaries of officers involved in law enforcement investigations as permitted by federal asset forfeiture program guidelines.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing within these budget units.





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