

## Special Revenue Funds - Consolidated

### DESCRIPTION OF MAJOR SERVICES

**Contract Training** represents special law enforcement training provided to the Sheriff/Coroner/Public Administrator and other law enforcement agencies. Funding is provided through fees for service. Services at the Emergency Vehicle Operations Center (EVO) and the Training Academy are provided by staff budgeted in the Sheriff/Coroner/Public Administrator's general fund budget unit and reimbursed by this budget unit.

Budget at a Glance	
Total Expenditure Authority	\$38,797,824
Total Sources	\$18,259,105
Fund Balance	\$20,538,719
Total Staff	0

**Public Gatherings** represent protective services provided by the Sheriff/Coroner/Public Administrator for various public functions and events throughout the County fully funded by fees charged to the sponsoring organizations.

**Aviation** provides law enforcement, search and rescue, fire suppression and transportation services for the County and other fire and law enforcement agencies. This budget unit represents the maintenance and acquisition of helicopters, aircraft, and equipment for search and rescue, fire fighting and flight operations, with contract revenue and proceeds from the sale of surplus aircraft and equipment providing the funding.

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 share of federal asset forfeitures. **IRNET State** accounts for IRNET share of state asset forfeitures that was established to comply with federal guidelines requiring state forfeiture funds to be kept separate from federal forfeiture funds.

**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 these programs 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 Safety Code requires these funds be maintained in a special fund and that 15% of all forfeitures received after January 1994 are set aside for drug education and gang intervention programs. The proceeds are used to offset a portion of the labor costs for staff assigned to the IRNET Team and High Intensity Drug Trafficking Area (HIDTA) task forces. 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. 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.

The 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, State Legislature and California Highway Patrol as required by AB183. In January, 2010, AB183 was extended to January 1, 2018 by AB286 (Chapter 230; 2009). This budget unit accounts for vehicle registration assessments, per Vehicle Code 9250.14, allocated to the Task Force. Revenue from these fees offsets operating expenses for qualified expenditures by participating agencies. Staffing costs for those positions assigned to SANCATT are reimbursed to the Sheriff/Coroner/Public Administrator's general fund budget unit.

**Search and Rescue** accounts for the principal and interest from a restricted donation for search and rescue purposes, along with reimbursements received for the cost of providing search and rescue operations.

LAW AND JUSTICE



**CAL-ID Program** funding is used for operating expenses of the Local Automated Fingerprint Identification System (AFIS) and reimbursing general fund expenditures for salaries and benefits. This budget unit is funded from joint trust contributions by all local contracting municipal agencies. Staffing costs for those positions assigned to the CAL-ID program are reimbursed to the Sheriff/Coroner/Public Administrator's general fund budget unit.

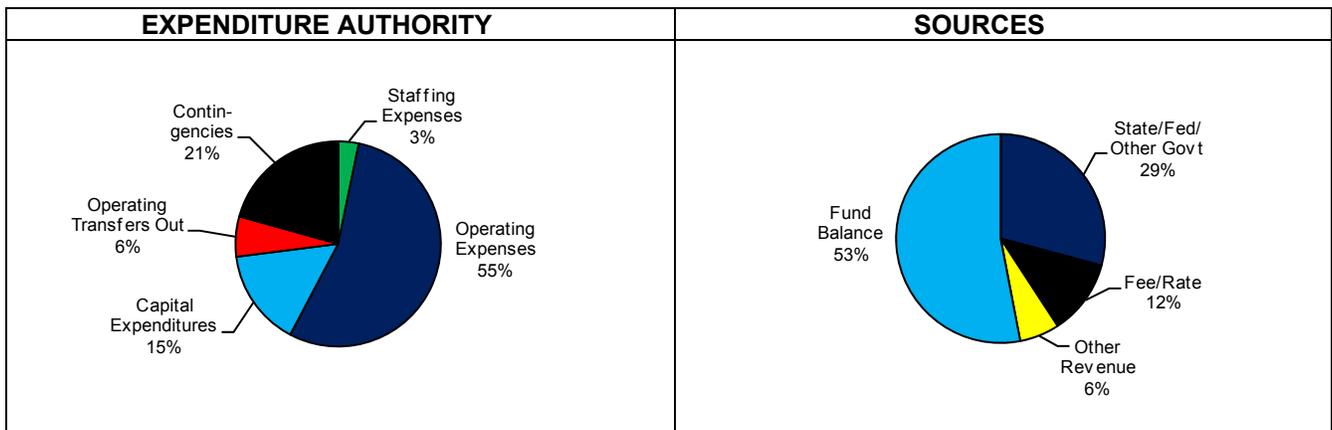
**Capital Projects Fund** represents revenue received in prior years for one-time law enforcement or detention projects.

**Court Services Auto** accounts for processing fees collected under AB1109 used for purchases and maintenance of automotive equipment necessary to operate court services.

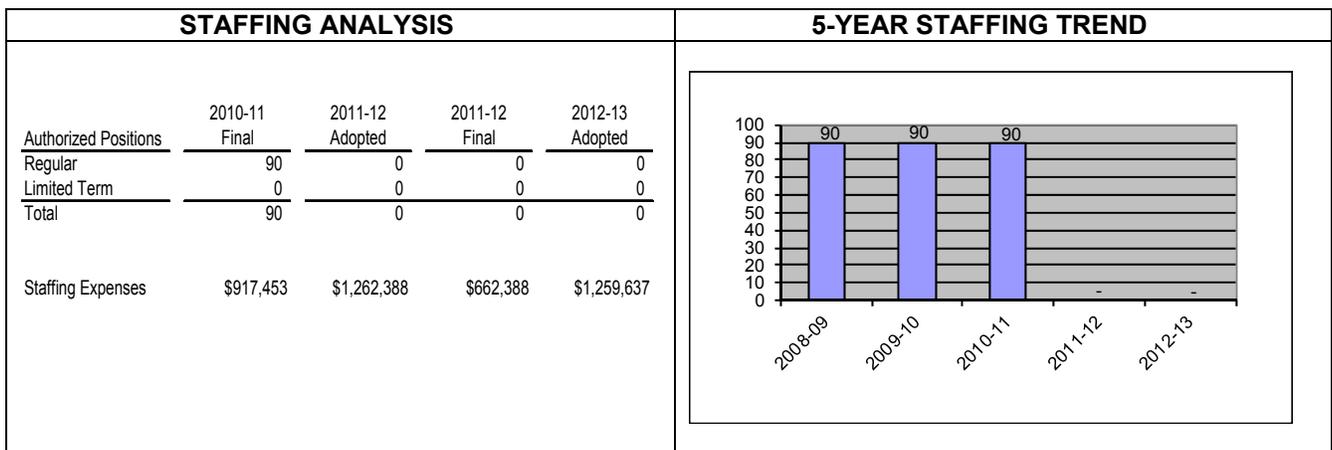
**Court Services Tech** accounts for processing fees collected under AB709 used for automated equipment and furnishings necessary to operate court services.

In accordance with State legislation (AB1805) effective July 1, 2007, **Local Detention Facility Revenue** accounts for an allocation of funds from the State that replaces 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.

**2012-13 ADOPTED BUDGET**



**BUDGETED STAFFING**



**ANALYSIS OF 2012-13 ADOPTED BUDGET**

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

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

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2011-12 Final Budget	2012-13 Adopted Budget	Change From 2011-12 Final Budget
<b>Appropriation</b>							
Staffing Expenses	1,242,564	1,043,482	917,453	654,613	662,388	1,259,637	597,249
Operating Expenses	8,316,736	6,646,068	10,205,450	22,062,917	22,140,116	21,139,236	(1,000,880)
Capital Expenditures	1,444,047	1,177,983	1,278,021	2,205,763	2,296,954	5,922,454	3,625,500
Contingencies	0	0	0	0	20,770,315	8,017,605	(12,752,710)
Total Exp Authority	11,003,347	8,867,533	12,400,924	24,923,293	45,869,773	36,338,932	(9,530,841)
Reimbursements	(128,452)	(82,907)	(122,406)	(143,076)	(143,000)	(60,000)	83,000
Total Appropriation	10,874,895	8,784,626	12,278,518	24,780,217	45,726,773	36,278,932	(9,447,841)
Operating Transfers Out	3,180,594	0	200,000	276,857	287,500	2,458,892	2,171,392
Total Requirements	14,055,489	8,784,626	12,478,518	25,057,074	46,014,273	38,737,824	(7,276,449)
<b>Departmental Revenue</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	9,491,949	11,194,879	10,875,054	12,117,454	12,399,267	11,301,214	(1,098,053)
Fee/Rate	2,696,549	2,584,496	3,461,229	4,072,032	4,531,753	4,506,155	(25,598)
Other Revenue	4,907,614	2,722,232	2,580,229	2,612,538	2,468,100	2,391,736	(76,364)
Total Revenue	17,096,112	16,501,607	16,916,512	18,802,024	19,399,120	18,199,105	(1,200,015)
Operating Transfers In	0	246,818	27,000	0	0	0	0
Total Sources	17,096,112	16,748,425	16,943,512	18,802,024	19,399,120	18,199,105	(1,200,015)
				Fund Balance	26,615,153	20,538,719	(6,076,434)
				Budgeted Staffing	0	0	0

**BUDGET CHANGES AND OPERATIONAL IMPACT**

Appropriation is decreasing by a net \$7.3 million primarily resulting from the following:

- \$12.8 million decrease in contingencies primarily due to less fund balance available, reduction in projected revenue, and an increase in the number of capital projects being financed by the Department's special revenue funds.
- \$3.6 million increase in capital expenditures primarily for the Department's training facility.
- \$2.2 million increase in operating transfers out from the State Seized Assets Fund to the Capital Improvement Fund for the Department's training center expansion and parking lot improvements.

Departmental revenue is decreasing by \$1.2 million due primarily to fewer federal seized asset cases expected to be settled in 2012-13.



**DETAIL OF 2012-13 ADOPTED BUDGET**

	2012-13			
	Appropriation	Revenue	Fund Balance	Staffing *
<b><u>Special Revenue Funds</u></b>				
Contract Training (Fund SCB)	6,227,099	3,165,000	3,062,099	59
Public Gatherings (Fund SCC)	1,450,000	1,450,000	0	0
Aviation (Fund SCE)	500,000	500,000	0	0
IRNET Federal (Fund SCF)	3,780,283	770,000	3,010,283	1
IRNET State (Fund SCX)	193,945	74,000	119,945	0
Federal Seized Assets - DOJ (Fund SCK)	8,431,593	1,527,244	6,904,349	0
Federal Seized Assets - Treasury (Fund SCO)	47,258	10,400	36,858	0
State Seized Assets (Fund SCT)	3,983,112	1,025,000	2,958,112	2
Auto Theft Task Force (Fund SCL)	1,039,623	885,330	154,293	4
Search and Rescue (Fund SCW)	98,855	98,855	0	0
CAL-ID Program (Fund SDA)	5,148,322	4,813,970	334,352	40
Capital Projects Fund (Fund SQA)	842,695	94,306	748,389	0
Court Services Auto (Fund SQR)	2,165,754	675,000	1,490,754	0
Court Services Tech (Fund SQT)	2,107,422	395,000	1,712,422	0
Local Detention Facility Revenue (Fund SRL)	2,721,863	2,715,000	6,863	0
Total Special Revenue Funds	38,737,824	18,199,105	20,538,719	106

*\*Staffing costs for these Special Revenue Funds are located within the Sheriff/Coroner/Public Administrator's general fund budget units.*

**Contract Training:** Appropriation of \$6.2 million includes the following: \$2.4 million in transfers to the Department's general fund budget unit for the cost of 59 budgeted positions at the Sheriff's Training Academy, \$1.5 million for the replacement of asphalt at the Emergency Vehicle Operations Center's driver training track, \$0.9 million in services and supplies for operating costs at the EVOC, \$0.6 million for improvements to the modular classrooms and bathrooms, \$0.2 million to replace vehicles, and \$0.6 in contingencies for future allocation. Departmental revenue of \$3.2 million is primarily from fees for training services to various law enforcement agencies, including a large contract for basic academy training courses with San Bernardino Valley College and a contract with the U.S. Department of Homeland Security, Customs and Border Protection.

**Public Gatherings:** Appropriation of \$1.5 million primarily reflects \$1.3 million for staffing expenses associated with "non-County" employees providing protective services by the Sheriff/Coroner/Public Administrator for various public functions and events, \$92,191 for operating expenses and \$98,172 in contingencies. Departmental revenue of \$1.5 million represents fees charged to sponsoring organizations for these services.

**Aviation:** Appropriation of \$500,000 is for aircraft repairs, equipment replacement/upgrades, and fuel consumption. Departmental revenue of \$500,000 represents fees from services for firefighting and air patrol.

**IRNET Federal:** Appropriation of \$3.8 million reflects \$0.9 million in operating expenses (including transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit to support the cost of overtime and 1 position) and \$2.9 million in contingencies. Departmental revenue of \$770,000 includes anticipated asset forfeiture funds (\$750,000) and projected interest earnings (\$20,000).

**IRNET State:** Appropriation of \$193,945 is budgeted for operating expenses (\$107,275), equipment purchases (\$25,000), and contingencies (\$61,670). Departmental revenue of \$74,000 includes anticipated asset forfeiture funds (\$70,000) and projected interest earnings (\$4,000).



**Federal Seized Assets (DOJ):** Appropriation of \$8.4 million primarily consists of \$3.4 million for improvements to the Department’s detention facilities and training academy, \$1.1 million for general maintenance expenditures, \$0.9 million for vehicle replacement, \$0.7 million for equipment purchases, \$0.3 million for a proprietary law enforcement application to convert to a paperless ticketing system, and \$1.5 million set aside in contingencies. Departmental revenue of \$1.5 million primarily represents anticipated DOJ cases to be settled during 2012-13.

**Federal Seized Assets (Treasury):** Appropriation of \$47,258 includes \$35,000 for the purchase of computer related equipment. Departmental revenue of \$10,400 represents projected asset seizures and interest earnings.

**State Seized Assets:** Appropriation of \$4.0 million includes \$2.3 million for projects related to expansion and parking improvements at the Department’s training center, as well as \$1.7 million for the cost of drug education programs (including transfers to the Sheriff/Coroner/Public Administrator’s general fund budget unit to support 2 positions), vehicle maintenance, fuel, repairs, and other general expenses for the resolution of asset forfeitures. Departmental revenue of \$1.0 million primarily represents anticipated state asset seizures.

**Auto Theft Task Force:** Appropriation of \$1.0 million provides for salary reimbursements to participating agencies, including transfers to the Sheriff/Coroner/Public Administrator’s general fund budget unit to support 4 positions, and other task force operating costs. Departmental revenue of \$885,330 primarily represents vehicle registration fees.

**Search and Rescue:** Appropriation of \$98,855 represents the cost of providing search and rescue operations. The corresponding revenue amount consists of anticipated cost reimbursements (\$95,855) and interest earnings (\$3,000).

**CAL-ID Program:** Appropriation of \$5.1 million includes the following: \$3.9 million in transfers to the Sheriff/Coroner/Public Administrator’s general fund budget unit for staffing costs of 40 personnel assigned to this program; \$1.0 million for the program’s operating expenses (equipment maintenance, fuel, computer hardware/software, replacement of fingerprinting stations, and upgrades to serviceable stations); and \$0.2 million in contingencies. Departmental revenue of \$4.8 million is from the CAL-ID Program trust fund and directly offsets all claimable costs.

**Capital Projects Fund:** Appropriation of \$842,695 is to assist the Department’s general fund budget unit with one-time projects as identified by the Sheriff/Coroner/Public Administrator. Departmental revenue of \$94,306 includes \$84,306 from the Indian Gaming Special Distribution Fund for replacement of a boat and \$10,000 in interest earnings.

**Court Services Auto:** Appropriation of \$2,165,754 includes \$350,832 in operating expenses, \$760,000 to replace vehicles, and \$1,054,922 set aside in contingencies. Departmental revenue of \$675,000 primarily reflects anticipated court fines.

**Court Services Tech:** Appropriation of \$2,107,422 million includes \$407,264 in operating expenses, \$300,000 for purchase of computer equipment and software upgrades, and \$1,400,158 in contingencies. Departmental revenue of \$395,000 primarily represents estimated court fines.

**Local Detention Facility Revenue:** Appropriation of \$2.7 million represents transfers to the Sheriff/Coroner/Public Administrator’s general fund budget unit for expenditures related to the operation, renovation, remodeling, or construction of local detention facilities. Departmental revenue of \$2.7 million represents the jail access fee anticipated from the state.



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