

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

261



**FROM:** Executive Office

**SUBMITTAL DATE:**  
August 21, 2006

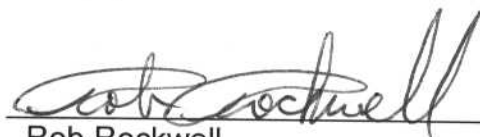
**SUBJECT:** Fiscal Year 05/06 Reserve for Encumbrances

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Authorize the establishment of a reserve fund for fiscal year 05/06 encumbrances, for various county funds as specified in Attachment A; and
2. Authorize the release of the reserve for encumbrances in fiscal year 06/07 and the associated increase to departmental 06/07 appropriations as specified in Attachment A.

**BACKGROUND:** At the end of each fiscal year, departments submit encumbrance requests to the Executive Office and the Auditor-Controller's Office to reallocate spending authority from one fiscal year into the next. Encumbrance requests are based on commitments related to unperformed or unfulfilled contracts for goods and services occurring in one year but payable in the next fiscal year.

With Board approval, sufficient fiscal year 05/06 departmental cost savings or additional revenue will be moved to a reserve fund to cover these encumbrance requests. This year, encumbrance requests total \$7,052,304 for general-fund departments and \$2,073,672 for other governmental funds. Through the release of the reserve, fiscal year 06/07 appropriations will be increased, per Attachment A, allowing specific departments to pay for liabilities carried over from the previous fiscal year.

  
Rob Rockwell  
Senior Management Analyst

FISCAL PROCEDURES APPROVED  
ROBERT E. BYRD, Auditor-Controller  
8/21/06

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 9,125,976	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 7,052,304	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	06/07

<b>SOURCE OF FUNDS:</b> Unrestricted-undesignated fund balance, reserve for encumbrances	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input checked="" type="checkbox"/>

**C.E.O. RECOMMENDATION:**  
**APPROVE**  
  
County Executive Office Signature

Policy  
 Policy  
 Consent  
 Consent  
 Dep't Recomm.:  
 Per Exec. Ofc.:

AUDITOR CONTROLLER OFFICE

Reserve for Encumbrances - Attachment A

Fiscal Year 2006

Source: Department's YE Schedule K and K-1

Business Unit	Fund	Department ID	Department Name	Approp 2	Approp 3	Approp 4	Approp 5	Recommended Reserve for Encumbrances
ACARC	10000	1300100000	Auditor Controller	9,947				9,947
BDARC	10000	1000100000	Board of Supervisors		359,000		5,000	364,000
EOARC	10000	1101200000	Executive Office		285,000			285,000
ASACR	10000	1200100000	Assessor	302,297	-	-		302,297
ASACR	10000	1200200000	County Clerk Recorder	503,327				503,327
TTARC	10000	1400100000	Treasurer Tax Collector	-		73,856		73,856
RVARC	10000	1700100000	Registrar of Voter	2,277,388				2,277,388
DAARC	10000	2200100000	District Attorney	75,169		30,417		105,586
SHARC	10000	2500200000	Sheriff	127,704		293,941		421,645
SHARC	10000	2500300000	Sheriff	147,590		1,105,287		1,252,877
SHARC	10000	2500400000	Sheriff	208,170		80,000		288,170
SHARC	10000	2500500000	Sheriff	52,795		-		52,795
SHARC	10000	2500700000	Sheriff	59,914		-		59,914
SHARC	10000	2501000000	Sheriff	16,550		-		16,550
PRARC	10000	2600100000	Probation	51,360				51,360
PRARC	10000	2600200000	Probation	86,716	654,400			741,116
PRARC	10000	2600700000	Probation	6,686				6,686
TLARC	10000	3110200000	Transportation	89,790				89,790
HSARC	10000	4200600000	CHA- Animal Services			150,000		150,000
<b>Total General Fund</b>				<b>4,015,403</b>	<b>1,298,400</b>	<b>1,733,501</b>	<b>5,000</b>	<b>7,052,304</b>
EDARC	21100	1900100000	EDA	46,173				46,173
EDARC	21100	1900500000	EDA		15,745			15,745
EOARC	21200	1101500000	EO - Co Library	34,005				34,005
PAARC	22800	985101	IHSS Public Authority	15,891				15,891
SHARC	22250	2505100000	Sheriff	10,434		50,379		60,813
PKARC	25400	931104	Parks	5,280				5,280
PKARC	25590	931150	Parks			82,925		82,925
PKARC	33100	931105	Parks			261,700		261,700
	33500	7400300000	RCIT 800 Mhz Radio Project			781,830		781,830
RAARC	32700	934001	Redevelopment Agency			204,900		204,900
TLARC	20000	3130100000	Transportation	27,433				27,433
TLARC	20000	3130700000	Transportation	-		513,387		513,387
TLARC	20000	3130500000	Transportation	23,590				23,590
<b>Total Other Funds</b>				<b>162,806</b>	<b>15,745</b>	<b>1,895,121</b>	<b>-</b>	<b>2,073,672</b>
<b>Grand Total</b>				<b>4,178,209</b>	<b>1,314,145</b>	<b>3,628,622</b>	<b>5,000</b>	<b>9,125,976</b>