

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



457

SUBMITTAL DATE:
October 10, 2007

FROM: Executive Office

SUBJECT: Fiscal Year 06/07 Reserve for Encumbrances

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize and direct the Auditor Controller to establish a fiscal-year 06/07 reserve fund for encumbrances as specified in Attachment A; and
2. Authorize the Auditor Controller to release the funds held in the encumbrance reserve for the purpose of increasing fiscal-year 07/08 appropriations.

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 to the next. Encumbrance requests are based on contracts for goods and services established in the old year but fulfilled and payable in the new fiscal year.

Upon Board approval, fiscal-year 06/07 departmental savings or additional departmental revenue will be moved to a reserve fund to cover approved encumbrance requests. The funds will then be released from the reserve and used to increase fiscal-year 07/08 appropriations, thereby allowing specific departments to pay liabilities carried forward from the previous fiscal year. This year, encumbrance requests total \$16,258,793 for general-fund departments and \$3,749,982 for other governmental funds.


Rob Rockwell
Principal Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$20,008,775	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$16,258,793	Budget Adjustment:	Yes
	Annual Net County Cost:	\$0	For Fiscal Year:	07/08

SOURCE OF FUNDS: Unreserved/Unrestricted departmental fund balance	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input checked="" type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE
BY: 
County Executive Office Signature: Christopher M. Hans

FISCAL PROCEDURES APPROVED
 ROBERT E. BYRD, AUDITOR-CONTROLLER
 BY: Tanya S. Harris 10-10-07
 TANYA S. HARRIS

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

**Attachment A:
FY 2006 / 2007 Reserve for Encumbrance Budget Adjustment**

Fund	Dept ID	Dept Name	Salaries: Approp 1	Supplies: Approp 2	Other: Approp 3	Assets: Approp 4	FY 06/07 Approved Grand Total
10000	10001	Board of Supervisors			575,000	14,871	589,871
10000	11001	Executive Office			154,051		154,051
10000	11050	Natl Pollutant Dschrg Elim Sys		140,000			140,000
10000	11301	Human Resources		78,129		46,969	125,098
10000	12001	Assessor		272,450			272,450
10000	12002	County Clerk- Recorder			1,434,087		1,434,087
10000	13001	Auditor-Controller		14,277			14,277
10000	13002	Internal Audits		9,702			9,702
10000	14001	Treasurer-Tax Collector		354,010			354,010
10000	15001	County Counsel		331,424			331,424
10000	17001	Registrar Of Voters				700,000	700,000
10000	22001	District Attorney		29,142			29,142
10000	25002	Sheriff Support		1,997,029		568,316	2,565,345
10000	25003	Sheriff Patrol		1,806,350		637,067	2,443,417
10000	25004	Sheriff Correction		200,023		158,245	358,269
10000	25005	Sheriff Court Services		188,262			188,262
10000	25007	Ben Clark Training Center				23,004	23,004
10000	25010	Sheriff Coroner				24,990	24,990
10000	26001	Juvenile Hall		242,716	686,407	614,221	1,543,344
10000	26002	Probation		885,251	863,088		1,748,339
10000	26004	Court Placement Costs			225,000		225,000
10000	26007	Administration & Support		981,783	731,135	172,431	1,885,349
10000	27002	Fire Protection-Forest		93,736			93,736
10000	28001	Agricultural Commissioner		113,963			113,963
10000	31401	Code Enforcement	50,000	403,599			453,599
10000	31302	Surveyor				85,283	85,283
10000	42004	Environmental Health		152,165			152,165
10000	72003	Maintenance		200,616			200,616
10000 Total	General Fund		50,000	8,494,625	4,668,768	3,045,397	16,258,793
20000	31301	Transportation		82,873			82,873
20000	31305	Transportation Const Projects		9,985			9,985
20000	31307	Transportation Equipment				1,614,182	1,614,182
20200	31001	GIS		20,250			20,250
20200	31002	TLMA Administrative Services		146,113		22,017	168,129
21200	11004	Const & Land Acq- Library				17,207	17,207
21200	11015	County Free Library				212,169	212,169
21750	42001	Public Health		74,088			74,088
22250	25051	Sheriff Cal-Id		147,363		72,204	219,567
22250	25053	Sheriff Cal-Photo				7,468	7,468
25400	931104	Operations-Maint- Resource				28,931	28,931
25400	931104	Trails				38,846	38,846
25400	931104	Major Parks				84,897	84,897
30100	72008	Facility Projects		8,950		597,330	606,280
33500	74003	RCIT 800 Mhz Radio Project		372,648		192,462	565,110
All other Funds			-	862,269	-	2,887,712	3,749,982
Grand Total			50,000	9,356,894	4,668,768	5,933,109	20,008,775