

351



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

FROM: Executive Office

SUBMITTAL DATE:
September 23, 2010

SUBJECT: Fiscal Year 2009/10 Year-end Reserve for Encumbrance

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize and direct the Auditor Controller to establish a Fiscal Year 2009/10 reserve for encumbrances totaling \$5,294,885 and
2. Authorize the Auditor Controller to release \$5,294,885 in funds reserved for encumbrances to increase Fiscal Year 2010/11 appropriations as reflected 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 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 2009/10 departmental savings generated by lower than expected operating costs or unexpected departmental revenue will be moved to a reserve fund to cover approved encumbrance requests. Encumbered funds will then be released from the reserve
(continued on the next page)

Karen L. Johnson, Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 5,294,885	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 2,997,414	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	09/10, 10/11

SOURCE OF FUNDS: Unreserved/Unrestricted 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: 9/28/10
SAMUEL WONG

Policy
Policy

Consent
Consent

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

3.4

Departmental Concurrence

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and used to increase Fiscal Year 2010/11 appropriations, thereby allowing specific departments to pay liabilities carried forward from the previous fiscal year.

This year, departmental encumbrance requests totaled \$7.1 million for general fund departments and about \$4.4 million from other governmental funds. The Executive Office recommends that reserve for encumbrance requests be granted for general fund departments with sufficient net county cost savings to cover those requests (\$2,997,414). It is also recommended that \$2.3 million be reserved for non-general fund encumbrance requests where there is sufficient fund balance. Qualifying requests are reflected in Attachment A.

Attachment A

FISCAL YEAR 2009/10 Reserve for Encumbrance

Fund	Dept. ID	Name	Total
10000	1000100000	Board of Supervisors	160,813
10000	1000200000	Assessment Appeals Board	1,876
10000	1130100000	Human Resources	15,851
10000	1400100000	Treasurer-Tax Collector	8,117
10000	2401300000	Alternate Public Defender	571,895
10000	2500200000	Sheriff Support	159,478
10000	2500300000	Sheriff Patrol	565,842
10000	2500400000	Sheriff Correction	37,199
10000	2500700000	Ben Clark Training Center	101,273
10000	2500900000	Anti Drug Abuse Grant	23,776
10000	2600100000	Juvenile Hall	138,098
10000	2700200000	Fire Protection-Forest	151,000
10000	3140100000	Code Enforcement	492,188
10000	4100500000	Mental Health Substance Abuse	48,716
10000	4200100000	Public Health	17,270
10000	4200300000	CHA Administration	494,022
10000	4200400000	Environmental Health	10,000
	General Fund Total		<u>2,997,414</u>
20000	3130100000	Transportation	153,100
20000	3130500000	Transportation Const Projects	73,983
20008	3130700000	Transportation Equipment	1,707,968
20205	3100500000	Environmental Programs	48,770
20260	3130200000	Surveyor	3,100
22900	980501	Perris Valley Cemetery	13,692
35900	925001	CORAL	24,200
45100	1200300000	Records Mgt & Archives Pgrm	17,632
45800	1132000000	Exclusive Provider Option	86,674
45960	1131000000	Liability Insurance	84,176
46100	1130800000	Worker's Compensation	84,176
	Other Fund Total		<u>2,297,471</u>
	Countywide Total		<u>5,294,885</u>