

958

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



SUBMITTAL DATE:
September 6, 2012

FROM: Executive Office

SUBJECT: Fiscal Year 2011/12 General Year-end Cleanup – Governmental Funds

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve and direct the Auditor-Controller to make the budget adjustments applicable to Fiscal Year 2011/12 as listed in Attachment A.
2. Approve and direct the Auditor Controller to release committed general fund balance as reflected in Attachment B.

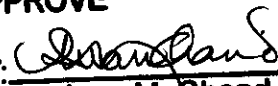
BACKGROUND: After the end of each fiscal year, the Executive Office reviews the position of all county departments/agencies and recommends action to the Board as appropriate. Typically, adjustments are required to balance a department's budget to its actual revenue and expenses. Increases to reserves are also advisable to position departments to fulfill Board priorities in the new year. The review of department year-end budget positions found most department heads were successful in meeting the Board's net county cost targets. *(continued on the next page)*




Karen L. Johnson, Senior Management Analyst

| | | | | |
|-----------------------|-------------------------------|-----------|-------------------------|-------|
| FINANCIAL DATA | Current F.Y. Total Cost: | \$358,692 | In Current Year Budget: | No |
| | Current F.Y. Net County Cost: | \$111,152 | Budget Adjustment: | Yes |
| | Annual Net County Cost: | \$ 0 | For Fiscal Year: | 11/12 |

| | | |
|--|----------------------------------|-------------------------------------|
| SOURCE OF FUNDS: general fund equity (31%), non-general fund equity (19.4%), general fund revenue (49.6%) | Positions To Be Deleted Per A-30 | <input type="checkbox"/> |
| | Requires 4/5 Vote | <input checked="" type="checkbox"/> |

C.E.O. RECOMMENDATION: **APPROVE**
BY: 
Ivan M. Chand 9/6/2012

County Executive Office Signature

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY: 
SAMUEL WONG

Policy Policy
Consent Consent

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

Prev. Agn. Ref.: | District: All | Agenda Number:

3.57

This year the cleanup process will be divided into two phases: governmental fund year-end cleanup and proprietary fund year-end cleanup. The year-end cleanup of governmental funds was accelerated so that timely decisions related to discretionary spending can be made. The year-end cleanup recommendations for proprietary funds will be submitted to the Board for approval at the end of September. These funds do not have any bearing on discretionary spending decisions.

Budget Adjustments to Balance Budget to Actual Results

The recommended adjustments (see attachment A) correct instances where expenses exceed approved appropriations. In some cases, surplus revenue received by the department may be used to balance the budgeted amounts with actuals. More frequently, the adjustment is made by use of available general fund balance. All adjustments recommended are within each department's net budget targets.

For Fiscal Year 2011/12, it is recommended that \$111,152 of available fund balance and \$177,940 of new departmental revenue be used to correct expenditures that exceed budgeted appropriations within the general fund.

Release of Committed Fund Balance

During the Mid-Year budget report (agenda item 3.32) and on April 17, 2012 (agenda item 3.25), the Board approved the commitment of \$15.9 million to fund FY 2011/12 DPSS related services. DPSS will need \$13.2 million of these fund to cover these expenditures. The Executive Office recommends the Board approve the release of fund balance committed to cover this cost (see attachment B).

Attachment A

FISCAL YEAR 2011/12 YEAR-END CLEANUP ADJUSTMENTS

| Fund | DeptID | Name | Acct | Account Description | Amount | Note |
|-----------------------------------|------------|-----------------------------|--------|-------------------------------|-------------|----------------------------|
| Adjustments - General Fund | | | | | | |
| 10000 | 1104300000 | Court Reporting Transcripts | 525440 | Professional Services | \$111,152 | Increase appropriations |
| 10000 | 1104300000 | Court Reporting Transcripts | 370100 | Unassigned Fund Balance | \$(111,152) | Expected Offset |
| 10000 | 1130100000 | HR: Human Resources | 525140 | Personnel Services | \$177,940 | Increase appropriations |
| 10000 | 1130100000 | HR: Human Resources | 777030 | Personnel Services | \$(177,940) | Increase Estimated Revenue |
| 10000 | 2500200000 | Sheriff: Support | 537080 | Interfnd Exp-Miscellaneous | \$312,966 | Increase appropriations |
| 10000 | 2500200000 | Sheriff: Support | 542060 | Improvements-Building | \$266,730 | Increase appropriations |
| 10000 | 2500400000 | Sheriff: Corrections | 510040 | Regular Salaries | \$(579,696) | Decrease appropriations |
| Adjustments -- Other Funds | | | | | | |
| 30000 | 1100300000 | Const & Land Acq - Aco | 537080 | Interfnd Exp-Miscellaneous | \$69,600 | Increase appropriations |
| 30000 | 1100300000 | Const & Land Acq - Aco | 322100 | Rst For Construction/Cap Proj | \$(69,600) | Expected Offset |

Attachment B

Release of Committed Fund Balance

Decrease Committed Fund Balance

| | | |
|-------------------------|-----------------------------|------------|
| 10000-1000100000-330129 | CFB-DPSS Realignment Growth | 13,200,300 |
|-------------------------|-----------------------------|------------|

Increase Appropriations

| | | |
|-------------------------|-------------------------|------------|
| 10000-1101000000-551000 | Operating Transfers-Out | 13,200,300 |
|-------------------------|-------------------------|------------|