

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

959



FROM: Executive Office

SUBMITTAL DATE:
September 6, 2012

SUBJECT: FY 2011/12 Year-end Assignment of Fund Balance for Encumbrance

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve and direct the Auditor Controller to establish a FY 2011/12 assigned fund balance for encumbrances totaling \$16,079,820 and
2. Approve and direct the Auditor Controller to release \$16,079,820 assigned fund balance for encumbrances to increase FY 2012/13 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. Approval of encumbrance requests results in a reduction in fund balance available for new fiscal year budget needs. *(continued on the next page)*

Departmental Concurrence

Karen L. Johnson, Senior Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$16,079,820	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$9,258,028	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	11/12, 12/13

SOURCE OF FUNDS: Unassigned/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:
Ivan M. Chand 9/6/2012

County Executive Office Signature

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

Consent Policy
 Consent Policy

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

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

3.58

RE: FY 2011/12 Year-end Assignment of Fund Balance for Encumbrance

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Upon Board approval, FY 2011/12 departmental savings generated by lower than expected operating costs or unexpected departmental revenue will be assigned to cover approved encumbrance requests. Assigned funds will then be released from the fund balance and used to support FY 2012/13 appropriations, thereby allowing specific departments to pay liabilities carried forward from the previous fiscal year.

This year, departmental encumbrance requests totaled \$21.4 million countywide. Requests that did not qualify for encumbrance were denied (\$4.9 million). The Executive Office recommends the assignment of fund balance for encumbrance requests be granted for general fund departments with sufficient net county cost savings to cover those requests (\$9.3 million). It is also recommended that \$6.8 million of non-general fund balance be assigned for encumbrance requests. Qualifying requests recommended for approval are reflected in Attachment A.

FY 2011/12 Fund Assignment for Encumbrance

Fund	Dept. ID	Name	Total
10000	1200200000	County Clerk-Recorder	57,151
10000	2200100000	District Attorney	240,084
10000	2400100000	Public Defender	294,500
10000	2500100000	Sheriff Administration	15,700
10000	2500200000	Sheriff Support	1,458,723
10000	2500300000	Sheriff Patrol	1,115,432
10000	2500400000	Sheriff Correction	1,936,679
10000	2500500000	Sheriff Court Services	100,473
10000	2500700000	Ben Clark Training Center	229,113
10000	2500800000	RAID	9,100
10000	2600100000	Juvenile Hall	691,014
10000	2600200000	Probation	68,889
10000	2600700000	Administration & Support	99,802
10000	4200100000	Public Health	1,471,959
10000	4200200000	California Childrens Services	6,163
10000	4200300000	Agency Administration	1,229
10000	4200400000	Environmental Health	61,615
10000	4200600000	Animal Control Services	117,564
10000	4200700000	Public Health Ambulatory Care	750,526
10000	7200500000	EDA-Project Management	219,584
10000	7200600000	EDA-Energy	307,308
10000	7200700000	EDA-Parking	5,420
	General Fund Total		9,258,028
20000	3130100000	Transportation	554,337
20000	3130500000	Transportation Const Projects	98,342
20008	3130700000	Transportation Equipment	894,892
20200	3100200000	TLMA Administrative Services	18,274
20250	3110100000	Building & Safety	44,414
20260	3130200000	Surveyor	10,662
21200	1900700000	EDA/County Free Library	2,316,916
21750	4200100000	Public Health	122,882
21760	4200100000	Public Health	42,990
22200	1920100000	Fair And National Date Fest	14,775
22250	2505100000	Sheriff Cal-Id	205,457
22900	980501	Perris Valley Cemetery	6,300
23375	903601	CSA 036 Idyllwild Lighting	27,496
23625	906001	CSA 060 Pinyon Fire Protection	143,890
24250	912101	CSA 121 Bernuda Dunes Lighting	25,567
24550	914301	CSA 143 Rancho CA Park & Recr	18,917
25400	931104	Regnl Parks & Open-Space Dist	134,196
25800	938002	RCCFC - Administration	6,650
30100	7200800000	EDA-Capital Projects	1,210,120

Fund	Dept. ID	Name	Total
33500	7400300000	RCIT 800 Mhz Radio Project	165,939
45100	1200300000	Records Mgt & Archives Pgrm	12,664
47200	7200200000	EDA-Custodial Services	41,614
47210	7200300000	EDA-Maintenance Services	154,085
47220	7200400000	EDA-Real Estate	550,413
Other Fund Total			6,821,792
Countywide Total			16,079,820