

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

921



FROM: Executive Office

SUBMITTAL DATE:
September 26, 2013

SUBJECT: Fiscal Year 2012/13 General Year-End Cleanup

RECOMMENDED MOTION: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments applicable to Fiscal Year 2012/13 as listed in Attachment A.

BACKGROUND:

Summary

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. The review of department year-end budget positions found most department heads were successful in meeting the Board's net county cost targets. Total savings returned to the general fund was over \$19 million before encumbrance requests. *(continued on the next page)*

Departmental Encumbrance



Karen L. Johnson
Senior Management Analyst

| FINANCIAL DATA | Current Fiscal Year: | Next Fiscal Year: | Total Cost: | Ongoing Cost: | POLICY/CONSENT (per Exec. Office) |
|-----------------|----------------------|-------------------|--------------|---------------|---|
| COST | \$ 7,010,205 | \$ 0 | \$ 7,010,205 | \$ 0 | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> |
| NET COUNTY COST | \$ 7,000,000 | \$ 0 | \$ 7,000,000 | \$ 0 | |

SOURCE OF FUNDS: General Fund Balance **Budget Adjustment:** Yes
For Fiscal Year: 12/13

C.E.O. RECOMMENDATION:

APPROVE

BY: _____
Christopher M. Hans

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

2013 SEP 26 6:38 PM

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY 
TANYA S. HARRIS, CPA

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: _____ District: ALL Agenda Number: _____

3-1

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

FORM 11: Fiscal Year 2012/13 General Year-End Cleanup.

DATE: September 26, 2013

PAGE: 2 of 2

BACKGROUND:

Summary (continued)

The recommended adjustments (see attachment A) correct instances where expenses exceed approved appropriations or increase appropriations to allow a \$7,000,000 transfer to the Riverside County Regional Medical Center from Mental Health. 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.

Impact on Citizens and Businesses

There is no direct impact on citizens and businesses.

SUPPLEMENTAL:

Additional Fiscal Information

It is recommended that General Fund unassigned fund balance in the amount of \$7,000,000 transfer to RCRMC. This transfer was included in fund balance projections report in early September. It is also recommended Workers Comp Insurance unrestricted fund balance in the amount of \$10,205 be used to correct expenditures that exceed budgeted appropriations.

ATTACHMENTS (if needed, in this order):

A. FISCAL YEAR 12/13 YEAR-END CLEANUP ADJUSTMENTS

Attachment A

FISCAL YEAR 12/13 YEAR-END CLEANUP ADJUSTMENTS

| Fund | DeptID | Name | Acct | Account Description | Amount | Note |
|-----------------------------------|------------|-------------------------------|--------|--------------------------------|-------------|----------------------------|
| Adjustments - General Fund | | | | | | |
| 10000 | 1101000000 | Contribution To Other Funds | 551000 | Operating Transfers - Out | 7,000,000 | Increase Appropriations |
| 10000 | 1101000000 | Contribution To Other Funds | 370100 | Unassigned Fund Balance | (7,000,000) | Expected Offset |
| 10000 | 1130100000 | Human Resources | 510040 | Regular Salaries | 209,776 | Increase Appropriations |
| 10000 | 1130100000 | Human Resources | 525480 | Arbitration Services | 420,246 | Increase Appropriations |
| 10000 | 1130100000 | Human Resources | 572800 | Intra-Miscellaneous | (208,790) | Increase Appropriations |
| 10000 | 1130100000 | Human Resources | 777030 | Personnel Services | (421,232) | Increase Estimated Revenue |
| 10000 | 2200100000 | District Attorney | 523700 | Office Supplies | 80,000 | Increase Appropriations |
| 10000 | 2200100000 | District Attorney | 524720 | Court Reporter Fees | 85,000 | Increase Appropriations |
| 10000 | 2200100000 | District Attorney | 572800 | Intra-Miscellaneous | (165,000) | Increase Appropriations |
| 10000 | 2500200000 | Sheriff Support | 510040 | Regular Salaries | (170,380) | Decrease Appropriations |
| 10000 | 2500200000 | Sheriff Support | 370100 | Unassigned Fund Balance | 170,380 | Expected Offset |
| 10000 | 2500300000 | Sheriff Patrol | 513040 | Retirement-Safety | 6,762,290 | Increase Appropriations |
| 10000 | 2500300000 | Sheriff Patrol | 773520 | Contract City Law Enforcement | (6,762,290) | Increase Estimated Revenue |
| 10000 | 2500500000 | Sheriff Court Services | 513000 | Retirement-Misc. | 170,380 | Increase Appropriations |
| 10000 | 2500500000 | Sheriff Court Services | 370100 | Unassigned Fund Balance | (170,380) | Expected Offset |
| 10000 | 2501000000 | Sheriff Coroner | 510420 | Overtime | 23,350 | Increase Appropriations |
| 10000 | 2501000000 | Sheriff Coroner | 522310 | Maint-Building and Improvement | 10,525 | Increase Appropriations |
| 10000 | 2501000000 | Sheriff Coroner | 777420 | Reimb For Coroners Services | (33,875) | Increase Estimated Revenue |
| 10000 | 4300200000 | Med Indigent Services Program | 510040 | Regular Salaries | (7,240) | Decrease Appropriations |
| 10000 | 4300200000 | Med Indigent Services Program | 370100 | Unassigned Fund Balance | 7,240 | Expected Offset |
| 10000 | 4300300000 | Detention Health Systems | 513140 | Medicare Tax | 7,240 | Increase Appropriations |
| 10000 | 4300300000 | Detention Health Systems | 370100 | Unassigned Fund Balance | (7,240) | Expected Offset |
| 10000 | 4100200000 | Mental Health | 530280 | Private Care Provider | 7,000,000 | Increase Appropriations |
| 10000 | 4100200000 | Mental Health | 790500 | Operating Transfer-In | (7,000,000) | Increase Estimated Revenue |
| Adjustments - Other Funds | | | | | | |
| 20000 | 3130500000 | Transportation Const Projects | 527980 | Contracts | 9,262,987 | Increase Appropriations |
| 20000 | 3130500000 | Transportation Const Projects | 536880 | Interfnd Exp-Distributions | 100,580 | Increase Appropriations |
| 20000 | 3130500000 | Transportation Const Projects | 777600 | Tumf Revenue-Developer Fees | 9,363,567 | Increase Estimated Revenue |
| 46060 | 1131200000 | STD Disability Insurance | 534260 | Disability Claims | 52,500 | Increase Appropriations |
| 46060 | 1131200000 | STD Disability Insurance | 781220 | Contributions & Donations | (52,500) | Increase Estimated Revenue |
| 46100 | 1132200000 | Employee Assistance Services | 510240 | Per Diem Salaries | 30,170 | Increase Appropriations |
| 46100 | 1132200000 | Employee Assistance Services | 523840 | Computer Equipment-Software | 2,425 | Increase Appropriations |
| 46100 | 1132200000 | Employee Assistance Services | 535560 | Depreciation-Equipment | 1,760 | Increase Appropriations |
| 46100 | 1132200000 | Employee Assistance Services | 777030 | Personnel Services | (24,150) | Increase Estimated Revenue |
| 46100 | 1132200000 | Employee Assistance Services | 380100 | Unrestricted Net Assets | (10,205) | Expected Offset |
| 47000 | 1131800000 | Temporary Assistance | 510280 | Other Pay-Non Specified | 28,420 | Increase Appropriations |
| 47000 | 1131800000 | Temporary Assistance | 777540 | Reimbursement Of Salaries | (28,420) | Increase Estimated Revenue |
| 47210 | 7200300000 | EDA - Maintenance Services | 526730 | Rent-Lease Warehouse/Office | 28,000 | Increase Appropriations |
| 47210 | 7200300000 | EDA - Maintenance Services | 777340 | Maintenance | (28,420) | Increase Estimated Revenue |