

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

501



FROM: Executive Office

SUBMITTAL DATE:
September 17, 2014

SUBJECT: Fiscal Year 13/14 Year-End Cleanup, All Districts [\$12,619,640] 48.5% General Fund unassigned fund balance, 36.7% Departmental Revenue, 14.8% Non-General Fund fund balance

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize and direct the Auditor-Controller to make the budget adjustments applicable to Fiscal Year 13/14 as listed in Attachment A and
2. Authorize and direct the Auditor Controller to release committed general fund balance as reflected in Attachment B.

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 *(continued on the next page)*

Karen L. Johnson
Principal Management Analyst

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 12,619,640	\$ 0	\$ 12,619,640	\$ 0	Consent <input type="checkbox"/> Policy X
NET COUNTY COST	\$ 10,538,593	\$ 0	\$ 10,538,593	\$ 0	

SOURCE OF FUNDS: 48.5% General Fund unassigned fund balance, 36.7% Departmental Revenue, 14.8% Non-General Fund fund balance

Budget Adjustment: Yes
For Fiscal Year: FY 13/14

C.E.O. RECOMMENDATION:

APPROVE

BY:
Ivan M. Chand 9/18/2014

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FISCAL PROCEDURES APPROVED
PAUL ANGLIO, CPA, AUDITOR-CONTROLLER
 BY:
 Susana Garcia-Bocanegra 9/18/14

Departmental Concurrence

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

Prev. Agn. Ref.:

District: ALL

Agenda Number:

3-70

BACKGROUND:

Summary (continued)

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.

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 fund balance.

In addition to the routine adjustments, the Executive Office recommends transferring \$1.5 million in revenue to the General Fund. The Executive Office budgets to retain redevelopment pass-through revenue received from Moreno Valley above the \$5 million for RCRMC debt service in order to build a reserve sufficient to cover certain Board commitments. However, at this time the Executive Office recommends transferring a portion of that amount to the general fund, with the expectation there will be ample future revenue from this source to cover the Board's commitments before they come due.

During Fiscal Year 13/14, the state provided the county with \$7.5 million to assist with social services caseload growth funded by the county general fund during fiscal years 2011 through 2013. The funds were committed for this purpose at Midyear. It is recommended that the commitment be released at this time for FY 13/14 social service related costs (see attachment B). There is no increase to net county cost with this action.

Impact on Citizens and Businesses

There is no direct impact on citizens and businesses.

Attachment A

FISCAL YEAR 13/14 YEAR-END CLEANUP ADJUSTMENTS

Fund	DeptID	Name	Acct	Account Description	Amount	Note
Adjustments - General Fund						
10000	1300100000	Auditor - Controller	518100	Budgeted Benefits	119,140	Increase appropriations
10000	1300100000	Auditor - Controller	370100	Unassigned Fund Balance	(119,140)	Expected Offset
10000	1300200000	Internal Audits	510040	Regular Salaries	(119,140)	Decrease appropriations
10000	1300200000	Internal Audits	370100	Unassigned Fund Balance	119,140	Expected Offset
10000	2500100000	Sheriff: Administration	510040	Regular Salaries	1,338,276	Increase appropriations
10000	2500100000	Sheriff: Administration	370100	Unassigned Fund Balance	(1,338,276)	Expected Offset
10000	2500300000	Sheriff: Patrol	510040	Regular Salaries	5,931,493	Increase appropriations
10000	2500300000	Sheriff: Patrol	732060	Asset Forfeiture	\$1,489,587	Increase Estimated Revenue
10000	2500300000	Sheriff: Patrol	773520	Contract City Law Enforcement	\$1,711,090	Increase Estimated Revenue
10000	2500300000	Sheriff: Patrol	790500	Operating Transfer-In	\$775,418	Increase Estimated Revenue
10000	2500300000	Sheriff: Patrol	370100	Unassigned Fund Balance	(1,955,398)	Expected Offset
10000	2500400000	Sheriff: Corrections	510040	Regular Salaries	3,651,500	Increase appropriations
10000	2500400000	Sheriff: Corrections	370100	Unassigned Fund Balance	(3,651,500)	Expected Offset
10000	2500500000	Sheriff: Court Services	510040	Regular Salaries	966,604	Increase appropriations
10000	2500500000	Sheriff: Court Services	370100	Unassigned Fund Balance	(966,604)	Expected Offset
10000	2500600000	CAC Security	510040	Regular Salaries	12,040	Increase appropriations
10000	2500600000	CAC Security	370100	Unassigned Fund Balance	(12,040)	Expected Offset
10000	2500700000	Sheriff: Training Center	510040	Regular Salaries	295,312	Increase appropriations
10000	2500700000	Sheriff: Training Center	370100	Unassigned Fund Balance	(168,563)	Expected Offset
10000	2500700000	Sheriff: Training Center	781260	Budget Reimbursement	126,749	Increase Estimated Revenue
10000	2501100000	Sheriff: Public Administration	510040	Regular Salaries	4,728	Increase appropriations
10000	2501100000	Sheriff: Public Administration	370100	Unassigned Fund Balance	(4,728)	Expected Offset
10000	2500200000	Sheriff: Support	370100	Unassigned Fund Balance	1,976,909	Expected Offset
10000	2500200000	Sheriff: Support	518100	Budgeted Benefits	(1,419,149)	Decrease appropriations
10000	2500200000	Sheriff: Support	521640	Maint-Software	(227,584)	Decrease appropriations
10000	2500200000	Sheriff: Support	525140	Personnel Services	(11,494)	Decrease appropriations
10000	2500200000	Sheriff: Support	532600	Cap Lease-Purch Principal	(20,688)	Decrease appropriations
10000	2500200000	Sheriff: Support	546060	Equipment-Communications	(88)	Decrease appropriations
10000	2500200000	Sheriff: Support	546080	Equipment-Computer	(33,915)	Decrease appropriations
10000	2500200000	Sheriff: Support	773520	Contract City Law Enforcement	263,991	Increase Estimated Revenue
10000	2600400000	Probation: Court Placement	530220	Support & Care-Persons	1,566	Increase appropriations
10000	2600400000	Probation: Court Placement	370100	Unassigned Fund Balance	(1,566)	Expected Offset
10000	2600700000	Probation: Administration & Support	510320	Temporary Salaries	(1,566)	Decrease appropriations
10000	2600700000	Probation: Administration & Support	370100	Unassigned Fund Balance	1,566	Expected Offset
10000	3120100000	TLMA: Planning	523230	Miscellaneous Expense	51,558	Increase appropriations
10000	3120100000	TLMA: Planning	777540	Reimbursement Of Salaries	51,558	Increase Estimated Revenue
10000	4300100000	Riverside County Regional Medical Center	536200	Contrib To Non-County Agency	7,294	Increase appropriations
10000	4300100000	Riverside County Regional Medical Center	370100	Unassigned Fund Balance	(7,294)	Expected Offset
10000	4300200000	Med Indigent Services Program	510040	Regular Salaries	(7,294)	Decrease appropriations
10000	4300200000	Med Indigent Services Program	370100	Unassigned Fund Balance	7,294	Expected Offset

(Continued on A-2)

Adjustments – Other Funds

45420	1109200000	OASIS Financials	551000	Operating Transfers-Out	149,752 Increase appropriations
45420	1109200000	OASIS Financials	380100	Unrestricted Net Assets	(149,752) Expected Offset
45420	7400500000	Business Systems Tech Architct	551000	Operating Transfers-Out	179,564 Increase appropriations
45420	7400500000	Business Systems Tech Architct	380100	Unrestricted Net Assets	(179,564) Expected Offset
46100	1132200000	HR: Employee Assistance Program	518100	Budgeted Benefits	10,261 Increase appropriations
46100	1132200000	HR: Employee Assistance Program	380100	Unrestricted Net Assets	(10,261) Expected Offset
47000	1131800000	HR: Temporary Assistance Pool	518100	Budgeted Benefits	28,301 Increase appropriations
47000	1131800000	HR: Temporary Assistance Pool	380100	Unrestricted Net Assets	(28,301) Expected Offset
47000	1131800000	HR: Temporary Assistance Pool	523230	Miscellaneous Expense	2,715 Increase appropriations
47000	1131800000	HR: Temporary Assistance Pool	380100	Unrestricted Net Assets	(2,715) Expected Offset
47220	7200400000	EDA: Facilities Management Real Estate	523230	Miscellaneous Expense	210,454 Increase appropriations
47220	7200400000	EDA: Facilities Management Real Estate	777540	Reimbursement Of Salaries	210,454 Increase Estimated Revenue
31540	1100100000	Executive Office	551100	Contrib To Other County Funds	1,500,000 Increase appropriations
31540	1100100000	Executive Office	321101	Restricted Program Money	(1,500,000) Expected Offset

Attachment B

Adjustments to General Fund Committed Fund Balance

Decrease Committed Fund Balance

10000-5100300000-330129	CFB-DPSS Realign Growth	7,504,936
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Unassigned Fund Balance Expected Offset

10000-5100300000-370100	Unassigned Fund Balance	7,504,936
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