

FISCAL PROCEDURES APPROVED
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 BY *Paul Angulo*
 TANYA S. HARRIS, CPA 9/17/14

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

500



FROM: Executive Office

SUBMITTAL DATE:
 September 15, 2014


SUBJECT: FY 13/14 Year-End Designation of Fund Balance for Encumbrance, All Districts
 [\$12,908,660] 46.2% General Fund Unassigned Fund Balance, 53.8% Non-General Fund Fund Balance

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve and direct the Auditor Controller to commit, assign, or restrict FY 13/14 fund balance for encumbrances totaling \$12,908,660 and
2. Approve and direct the Auditor Controller to release \$12,908,660 committed, assigned, or restricted fund balance for encumbrances to increase FY 14/15 appropriations as reflected in Attachment A

BACKGROUND:
Summary

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
(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 | \$ 12,908,660 | \$ 0 | \$ 12,908,660 | \$ 0 | Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/> X |
| NET COUNTY COST | \$ 5,964,613 | \$ 0 | \$ 5,964,613 | \$ 0 | |

SOURCE OF FUNDS: 46.2% General Fund Unassigned Fund Balance, 53.8% Non-General Fund fund balance

| |
|----------------------------------|
| Budget Adjustment: Yes |
| For Fiscal Year: FY 13/14, 14/15 |

C.E.O. RECOMMENDATION:

APPROVE

BY: 
 Ivan M. Chand 9/17/2014

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

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

3-71

Departmental Concurrence

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: FY 13/14 Year-End Designation of Fund Balance for Encumbrance, All Districts
[\$12,908,660] 46.2% General Fund Unassigned Fund Balance, 53.8% Non-General Fund Fund
Balance**

DATE: September 15, 2014

PAGE: 2 of 2

BACKGROUND:

Summary (continued)

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.

Upon Board approval, FY 13/14 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 14/15 appropriations, thereby allowing specific departments to pay liabilities carried forward from the previous fiscal year.

This year, departmental encumbrance requests totaled \$22 million countywide. Requests that did not qualify for encumbrance were denied (\$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 (\$6 million). It is also recommended that \$7 million of non-general fund balance be assigned for encumbrance requests. Qualifying requests recommended for approval are reflected in Attachment A.

Impact on Citizens and Businesses

There is no direct impact on citizens and businesses. Approval of the budget adjustments will allow departments to meet its operating objectives.

SUPPLEMENTAL:

Additional Fiscal Information

General Fund unassigned fund balance in the amount of \$6 million will be assigned for encumbrances. Non-General Fund fund balance in the amount of \$7 million will be assigned, committed, or restricted for encumbrances.

Attachment A**FY 13/14 Fund Assignment for Encumbrance**

| Fund | Dept. ID | Name | Total |
|-------------|---------------------------|-------------------------------|-------------------|
| 10000 | 1102900000 | Legislative-Admin Support | 26,000 |
| 10000 | 1106000000 | Riv Co Low Income Health Prog | 1,609,858 |
| 10000 | 1700100000 | Registrar Of Voters | 200,408 |
| 10000 | 2600100000 | Juvenile Hall | 1,935,037 |
| 10000 | 2600200000 | Probation | 613,533 |
| 10000 | 2600700000 | Probation Admin & Support | 26,443 |
| 10000 | 2800100000 | Agricultural Commissioner | 7,946 |
| 10000 | 3140100000 | Code Enforcement | 50,262 |
| 10000 | 4200100000 | Public Health | 751,200 |
| 10000 | 4200200000 | California Childrens Services | 343,339 |
| 10000 | 4200600000 | Animal Services | 246,849 |
| 10000 | 5400100000 | Veterans Services | 148,300 |
| 10000 | 7200100000 | EDA-Facilities Administration | 5,438 |
| | General Fund Total | | 5,964,613 |
| 20000 | 3130700000 | Transportation Equipment | 676,265 |
| 23525 | 905102 | CSA 051 Desert Centre-Multi | 71,958 |
| 30100 | 7200800000 | EDA-Capital Projects | 2,359,783 |
| 40200 | 4500100000 | Waste Management | 3,442,781 |
| 47220 | 7200400000 | EDA-Real Estate | 393,260 |
| | Other Fund Total | | 6,944,047 |
| | Countywide Total | | 12,908,660 |