

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

908



FROM: Executive Office

SUBMITTAL DATE:
September 6, 2011

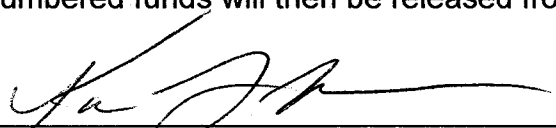
SUBJECT: Fiscal Year 2010/11 Year-end Reserve for Encumbrance

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve and direct the Auditor Controller to establish a Fiscal Year 2010/11 reserve for encumbrances totaling \$8,876,565 and
2. Approve and direct the Auditor Controller to release \$8,876,565 in funds reserved for encumbrances to increase Fiscal Year 2011/12 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.

Upon Board approval, Fiscal Year 2010/11 departmental savings generated by lower than expected operating costs or unexpected departmental revenue will be moved to a reserve fund to cover approved encumbrance requests. Encumbered funds will then be released from the reserve
(continued on the next page)


Karen L. Johnson, Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 8,876,565	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 3,462,110	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	10/11, 11/12


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: 
Christopher M. Hans
County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Buster, seconded by Supervisor Benoit and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Benoit and Ashley
Nays: None
Absent: Stone
Date: September 13, 2011
xc: E.O., Auditor(2)

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

Prev. Agn. Ref.: | District: All | Agenda Number: **3.106**

Departmental Concurrence

PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY:  9/7/11
SAMUEL WONG

Policy Policy

Consent Consent

Dept's Recomm.:
Per Exec. Ofc.:

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and used to increase Fiscal Year 2011/12 appropriations, thereby allowing specific departments to pay liabilities carried forward from the previous fiscal year.

This year, departmental encumbrance requests totaled \$4.8 million for general fund departments and about \$6.5 million for other governmental funds. The Executive Office recommends that reserve for encumbrance requests be granted for general fund departments with sufficient net county cost savings to cover those requests (\$3,462,110). It is also recommended that \$5.4 million be reserved for non-general fund encumbrance requests where there is sufficient fund balance. Qualifying requests are reflected in Attachment A.

Attachment A

FISCAL YEAR 2010/11 Reserve for Encumbrance

Fund	Dept. ID	Name	Total
10000	1200100000	Assessor: Assessor	26,350
10000	1200200000	Assessor: Clerk-Recorder	8,783
10000	1400100000	Treasurer-Tax Collect	41,345
10000	1500100000	County Counsel	33,942
10000	2500300000	Sheriff: Patrol	53,149
10000	2500400000	Sheriff: Corrections	1,262,860
10000	2600100000	Probation: Juvenile Hall	534,907
10000	2600200000	Probation	7,069
10000	2600700000	Probation: Admin & Support	217,467
10000	3140100000	TLMA: Code Enforcement	90,325
10000	4200100000	CHA: Public Health	537,861
10000	4200300000	CHA: Administration	249,723
10000	4200400000	CHA: Environmental Health	56,923
10000	4200600000	CHA: Animal Control	66,238
10000	7200500000	FM: Design and Construction	243,891
10000	7200600000	FM: Energy Management	31,278
	General Fund Total		<u>3,462,110</u>
20000	3130100000	Transportation	55,821
20000	3130500000	Transportation Const Projects	10,422
20000	3130700000	Transportation Equip (Garage)	602,956
20200	3100100000	TLMA -GIS	74,881
20200	3100200000	TLMA - Admin	37,404
20200	3100500000	Environmental Programs	6,504
21760	4200100000	CHA - Hosp Prep Program Allocation	15,400
22050	1150100000	CFD-AD Administration	55,742
25400	931104	Parks	330,314
25420	931180	Parks	5,280
30100	7200800000	FM - CAP Projects	24,545
30101	7200800000	FM - CAP Projects	1,324,141
31540	1100100000	RDA Capital Improvements	593,811
33100	931105	Parks - Acq & Devel	40,849
33120	931122	Parks - DIF West Co	250,000
33120	931124	Parks - DIF West Co Trails	1,380,000
33600	1200400000	CREST	69,547
45960	1131000000	HR - Liability Insurance	65,149
47000	1131800000	HR - TAP	22,058
47200	7200200000	FM - Custodial	11,766
47210	7200300000	FM - Maintenance	40,344
47220	7200400000	FM - Real Estate	397,521
	Other Fund Total		<u>5,414,455</u>
	Countywide Total		<u>8,876,565</u>