

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

958



**FROM:** Executive Office

**SUBMITTAL DATE:**  
September 6, 2012

**SUBJECT:** Fiscal Year 2011/12 General Year-end Cleanup – Governmental Funds

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve and direct the Auditor-Controller to make the budget adjustments applicable to Fiscal Year 2011/12 as listed in Attachment A.
2. Approve and direct the Auditor Controller to release committed general fund balance as reflected in Attachment B.

**BACKGROUND:** 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. Increases to reserves are also advisable to position departments to fulfill Board priorities in the new year. The review of department year-end budget positions found most department heads were successful in meeting the Board's net county cost targets. *(continued on the next page)*

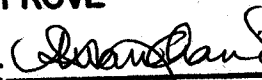
  
Karen L. Johnson, Senior Management Analyst

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$358,692	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$111,152	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	11/12

<b>SOURCE OF FUNDS:</b> general fund equity (31%), non-general fund equity (19.4%), general fund revenue (49.6%)	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input checked="" type="checkbox"/>

**C.E.O. RECOMMENDATION:**

**APPROVE**

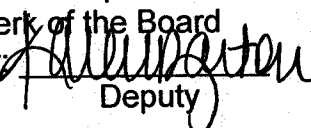
BY:   
Ivan M. Chand 9/6/2012

**County Executive Office Signature**

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Tavaglione 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 11, 2012  
xc: E.O., Auditor


Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

**Prev. Agn. Ref.:**

**District:** All

**Agenda Number:**

**3.57**

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

Departmental Concurrence

Policy

Consent

Dep't Recomm.:

Per Exec. Ofc.:

This year the cleanup process will be divided into two phases: governmental fund year-end cleanup and proprietary fund year-end cleanup. The year-end cleanup of governmental funds was accelerated so that timely decisions related to discretionary spending can be made. The year-end cleanup recommendations for proprietary funds will be submitted to the Board for approval at the end of September. These funds do not have any bearing on discretionary spending decisions.

***Budget Adjustments to Balance Budget to Actual Results***

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 general fund balance. All adjustments recommended are within each department's net budget targets.

For Fiscal Year 2011/12, it is recommended that \$111,152 of available fund balance and \$177,940 of new departmental revenue be used to correct expenditures that exceed budgeted appropriations within the general fund.

***Release of Committed Fund Balance***

During the Mid-Year budget report (agenda item 3.32) and on April 17, 2012 (agenda item 3.25), the Board approved the commitment of \$15.9 million to fund FY 2011/12 DPSS related services. DPSS will need \$13.2 million of these fund to cover these expenditures. The Executive Office recommends the Board approve the release of fund balance committed to cover this cost (see attachment B).

Attachment A

**FISCAL YEAR 2011/12 YEAR-END CLEANUP ADJUSTMENTS**

<b>Fund</b>	<b>DeptID</b>	<b>Name</b>	<b>Acct</b>	<b>Account Description</b>	<b>Amount</b>	<b>Note</b>
<b>Adjustments - General Fund</b>						
10000	1104300000	Court Reporting Transcripts	525440	Professional Services	\$111,152	Increase appropriations
10000	1104300000	Court Reporting Transcripts	370100	Unassigned Fund Balance	\$(111,152)	Expected Offset
10000	1130100000	HR: Human Resources	525140	Personnel Services	\$177,940	Increase appropriations
10000	1130100000	HR: Human Resources	777030	Personnel Services	\$(177,940)	Increase Estimated Revenue
10000	2500200000	Sheriff: Support	537080	Interfnd Exp-Miscellaneous	\$312,966	Increase appropriations
10000	2500200000	Sheriff: Support	542060	Improvements-Building	\$266,730	Increase appropriations
10000	2500400000	Sheriff: Corrections	510040	Regular Salaries	\$(579,696)	Decrease appropriations
<b>Adjustments -- Other Funds</b>						
30000	1100300000	Const & Land Acq - Aco	537080	Interfnd Exp-Miscellaneous	\$69,600	Increase appropriations
30000	1100300000	Const & Land Acq - Aco	322100	Rst For Construction/Cap Proj	\$(69,600)	Expected Offset

Attachment B

**Release of Committed Fund Balance**

**Decrease Committed Fund Balance**

10000-1000100000-330129	CFB-DPSS Realignment Growth	13,200,300
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**Increase Appropriations**

10000-1101000000-551000	Operating Transfers-Out	13,200,300
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