

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



FROM: Executive Office

SUBMITTAL DATE:
September 26, 2013

SUBJECT: FY 12/13 Year-End Designation of Fund Balance for Encumbrance

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve and direct the Auditor Controller to commit, assign, or restrict FY 12/13 fund balance for encumbrances totaling \$15,935,372 and
2. Approve and direct the Auditor Controller to release \$15,935,372 committed, assigned, or restricted fund balance for encumbrances to increase FY 13/14 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 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 *(continued on the next page)*

Karen L. Johnson
Senior Management Analyst

Departmental Concurrence

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 15,935,372	\$ 0	\$ 15,935,372	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 9,484,950	\$ 0	\$ 9,484,950	\$ 0	

SOURCE OF FUNDS: Unassigned/Unrestricted fund balance
Budget Adjustment: Yes
For Fiscal Year: 12/13, 13/14

C.E.O. RECOMMENDATION:

APPROVE

BY:

County Executive Office Signature **Christopher M. Hans**

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Stone and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: October 1, 2013
xc: EO, Auditor

Kecia Harper-Ihem
Clerk of the Board
By:
Deputy

OCT 26 2013 3:01 PM
COUNTY OF RIVERSIDE

- Positions Added
- Change Order
- A-30
- 4/5 Vote
- Pre. Agn. Ref.:

District: ALL **Agenda Number:**

3-2

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: FY 12/13 Year-end Designation of Fund Balance for Encumbrance**

DATE: September 26, 2013

PAGE: 2 of 2

BACKGROUND:

Summary (continued)

in a reduction in fund balance available for new fiscal year budget needs.

Upon Board approval, FY 12/13 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 13/14 appropriations, thereby allowing specific departments to pay liabilities carried forward from the previous fiscal year.

This year, departmental encumbrance requests totaled \$19.1 million countywide. Requests that did not qualify for encumbrance were denied (\$3.2 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 (\$9.5 million). It is also recommended that \$6.5 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 \$9,484,950 will be assigned for encumbrances. Non-General Fund fund balance in the amount of \$6,450,422 will be assigned, committed, or restricted for encumbrances.

ATTACHMENTS:

A. FY 12/13 Fund Assignment for Encumbrance

Attachment A

FY 12/13 Fund Assignment for Encumbrance

Fund	Dept. ID	Name	Total
10000	1400100000	Treasurer-Tax Collector	340,573
10000	1700100000	Registrar Of Voters	17,400
10000	2500100000	Sheriff Administration	776
10000	2500200000	Sheriff Support	1,229,263
10000	2500300000	Sheriff Patrol	872,105
10000	2500400000	Sheriff Correction	1,739,732
10000	2500700000	Ben Clark Training Center	88,344
10000	2600100000	Juvenile Hall	1,528,929
10000	2600200000	Probation	1,720,857
10000	2600700000	Administration & Support	84,012
10000	2800100000	Agricultural Commissioner	68,426
10000	4100400000	MH Administration	67,572
10000	4200100000	Public Health	518,222
10000	4200400000	Environmental Health	24,997
10000	4200600000	Animal Control Services	246,031
10000	4200700000	Public Health Ambulatory Care	129,457
10000	7200100000	FM Administration	22,940
10000	7200500000	FM Design and Construction	334,658
10000	7200600000	FM Energy Management	450,656
General Fund Total			\$9,484,950
20000	3130100000	Transportation	284,371
20000	3130500000	Transportation Const Projects	83,182
20000	3130700000	Transportation Equipment	425,412
21200	1900700000	County Library	612,358
30100	7200800000	FM Facility Projects	2,036,302
31540	1100100000	Executive Office	215,085
33500	7400300000	RCIT 800 Mhz Radio Project	67,529
40200	4500100000	Waste Management	2,318,636
47200	7200200000	FM Custodial-Housekeeping	26,909
47210	7200300000	FM Maintenance	136,755
47220	7200400000	FM Real Estate	243,883
Other Fund Total			\$6,450,422
Countywide Total			\$15,935,372