

**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	
<b>SOURCE OF FUNDS:</b> 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**

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

Ayes: Jeffries, Tavaglione, Stone and Ashley  
 Nays: None  
 Absent: Benoit  
 Date: September 23, 2014  
 xc: E.O., Auditor

Kecia Harper-Ihem  
 Clerk of the Board  
 By:   
 Deputy

Positions Added ☐ A-30 ☐ 4/5 Vote ☒ 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
<b>Adjustments - General Fund</b>						
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 Architect	551000	Operating Transfers-Out	179,564 Increase appropriations
45420	7400500000	Business Systems Tech Architect	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
-------------------------	-------------------------	-----------

#### Unassigned Fund Balance Expected Offset

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

**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
to Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** GARRY GRANT

**Address:** \_\_\_\_\_  
(only if follow-up mail response requested)

**City:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Date:** SEP 23 01 3-70  
**Agenda #** 3-70

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

☒ **Support**      ☐ **Oppose**      ☐ **Neutral**

**Note:** If you are here for an agenda item that is filed  
for "Appeal", please state separately your position on  
the appeal below:

\_\_\_\_\_ **Support**      \_\_\_\_\_ **Oppose**      \_\_\_\_\_ **Neutral**

**I give my 3 minutes to:** \_\_\_\_\_

## **BOARD RULES**

### **Requests to Address Board on "Agenda" Items:**

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

### **Requests to Address Board on items that are "NOT" on the Agenda:**

Notwithstanding any other provisions of these rules, member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES.

### **Power Point Presentations/Printed Material:**

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, insuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please insure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo.

### **Individual Speaker Limits:**

**Individual speakers are limited to a maximum of three (3) minutes.** Please step up to the podium when the Chairman calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chairman adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

### **Group/Organized Presentations:**

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chairman's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the front bottom of the form.

### **Addressing the Board & Acknowledgement by Chairman:**

The Chairman will determine what order the speakers will address the Board, and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles in order to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the general public and/or meeting participants. Such behavior, at the discretion of the Board Chairman may result in removal from the Board Chambers by Sheriff Deputies.