

**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"/>
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:

**County Executive Office Signature**

Ivan M. Chand 9/17/2014

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Stone, seconded by Supervisor Jeffries 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

**Prev. Agn. Ref.:**

**District:** ALL

**Agenda Number:**

3-71

**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
<b>General Fund Total</b>			<b>5,964,613</b>
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
<b>Other Fund Total</b>			<b>6,944,047</b>
<b>Countywide Total</b>			<b>12,908,660</b>

**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:** Holmstrom

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

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

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

**Date:** \_\_\_\_\_ **Agenda #** 3-71

**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.