

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



ITEM  
3.4  
(ID # 5387)

MEETING DATE:

Tuesday, September 26, 2017

FROM : EXECUTIVE OFFICE:

SUBJECT: FY 16/17 Year-end Designation of Fund Balance, FY 16/17 Appropriations for Encumbrance, and Related Budget Adjustments, All Districts. [\$11,908,974 - General Fund; \$1,184,016 Other Funds] 4/5ths Vote

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve and direct the Auditor-Controller to make the FY 16/17 budget adjustments contained in Attachment A; and,
2. Approve and direct the Auditor-Controller to commit, assign, or restrict FY 16/17 fund balance and increase FY 17/18 appropriations for encumbrances as contained in Attachment B.

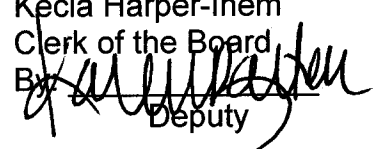
ACTION: (4/5 Vote Required) Policy

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley  
Nays: None  
Absent: None  
Date: September 26, 2017  
xc: E.O., Auditor

Kecia Harper-Ihem  
Clerk of the Board  
By   
Deputy

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<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$13,092,990	\$0	\$13,092,990	\$0
<b>NET COUNTY COST</b>	\$0	\$0	\$0	\$0
			<b>Budget Adjustment:</b>	Yes
			<b>For Fiscal Years:</b>	
			16/17 & 17/18	

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

**BACKGROUND:**

**Summary**

Each year, Board approval is required to encumber and carry over unexpended appropriations from the previous fiscal year sufficient to cover expenditure obligations initiated in the old year but payable in the new fiscal year. The recommended action approves a total of \$13.1 million in FY 16/17 available general fund and non-general fund equity to enable encumbering appropriations in FY 17/18 to cover such qualified spending obligations carried over from the previous year. It is sometimes necessary to recommend a budget adjustment when the total appropriations remaining for a budget unit are not sufficient to cover encumbrance of an obligation. The recommended action includes approving one budget adjustment for the Executive Office necessary to encumber fully an obligation for consulting costs.

**ATTACHMENT A. FY 16/17 BUDGET ADJUSTMENTS**

**ATTACHMENT B. FY 16/17 COMMITMENTS, ASSIGNMENTS, OR RESTRICTION OF FY 16/17 FUND BALANCE AND INCREASE OF FY 17/18 APPROPRIATIONS FOR ENCUMBRANCES**

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ATTACHMENT A

FY 16/17 BUDGET ADJUSTMENTS

**Executive Office**

The Executive Office requests a \$165,000 budget adjustment to allow full encumbrance of consulting costs. The Executive Office received sufficient additional revenue to cover this encumbrance.

***Recommendation 1:*** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenue for the Executive Office by \$165,000, as follows:

Increase estimated revenue:

10000-1100100000-790600	Contributions from other county funds	\$165,000
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Increase appropriations:

10000-1100100000-524660	Consultants	165,000
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**Waste**

The Waste Resources Department is required per GASB 18 to calculate the total amount of closure, post-closure and remediation financial assurance cost estimates. In these calculation requirements, remediation costs must not be less than the closure calculation for active landfill sites. The Blythe landfill site remediation estimate was calculated at \$502,205 in FY 15/16. The FY 16/17 estimate is \$4,927,326, an unanticipated increase of \$4,425,121. Including this increase, remaining year-end adjusting entries affecting services and supplies total \$5,935,350. The available budget for that category is \$5,662,548, requiring the requested \$273,000 budget adjustment.

In addition, the department completed several projects at the landfills during FY 16/17. Related costs include contract expenses, services and materials, and in-house labor of Waste employees. Labor is expensed to salaries and benefits during the fiscal year and transferred to capital assets at year-end. For FY 16/17, the department needs to capitalize \$602,645 for in-house labor. Including other necessary adjustments, year-end adjusting entries affecting capital assets total \$641,859. However, remaining appropriations equal \$97,174, requiring a \$545,000 budget adjustment.

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***Recommendation 2:*** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and use of unrestricted net assets for the Department of Waste Resources by \$818,000, as follows:*

Increase appropriations:

40200-4500100000-528415	Remediation expense	\$273,000
40200-4500100000-542120	Improvements – infrastructure	<u>545,000</u>
	Total	818,000

Use of unrestricted net assets:

40200-4500100000-380100	Unrestricted net assets	818,000
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**ATTACHMENT B**

**FY 16/17 COMMITMENTS, ASSIGNMENTS, OR RESTRICTION  
OF FY 15/16 FUND BALANCE AND INCREASE OF  
FY 17/18 APPROPRIATIONS FOR ENCUMBRANCES**

<b>Fund</b>	<b>Dept Description</b>	<b>Account Description</b>	<b>Recommended Encumbrances</b>
10000	General Fund		
	100010000	Board of Supervisors	
	536200	Contrib To Other Non-Co Agency	\$5,000
	<b>1000100000 Total</b>		<b>\$5,000</b>
	110010000	Executive Office	
	524660	Consultants	\$467,787
	525440	Professional Services	58,500
	<b>1100100000 Total</b>		<b>\$526,287</b>
	110290000	Legislative-Admin Support	
	525020	Legal Services	\$387,822
	<b>1102900000 Total</b>		<b>\$387,822</b>
	110380000	EO Subfund Operations	
	525480	Arbitration Services	\$25,000
	<b>1103800000 Total</b>		<b>\$25,000</b>
	110390000	Court Facilities	
	536200	Contrib To Other Non-Co Agency	\$16,050
	<b>1103900000 Total</b>		<b>\$16,050</b>
	110500000	Natl Pollutant Discharge Elimination System	
	546280	Capitalized Software	\$464,171
	<b>1105000000 Total</b>		<b>\$464,171</b>
	113010000	Human Resources	
	524820	Engineering Services	\$161,500
	527860	Training-Materials	6,199
	<b>1130100000 Total</b>		<b>\$167,699</b>
	140010000	Treasurer-Tax Collector	

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<b>Fund</b>	<b>Dept Description</b>	<b>Account Description</b>	<b>Recommended Encumbrances</b>
	542060	Improvements-Building	\$96,545
<b>1400100000</b>	<b>Total</b>		<b>\$96,545</b>
220010000	District Attorney		
	523640	Computer Equip-Non Fixed Asset	\$83,026
<b>2200100000</b>	<b>Total</b>		<b>\$83,026</b>
250010000	Sheriff Administration		
	527840	Training-Education/Tuition	\$4,500
<b>2500100000</b>	<b>Total</b>		<b>\$4,500</b>
250020000	Sheriff Support		
	521360	Maint-Computer Equip	\$20,881
	522310	Maint-Building & Improvement	82,840
	546060	Equipment-Communications	220,653
<b>2500200000</b>	<b>Total</b>		<b>\$324,374</b>
250030000	Sheriff Patrol		
	520105	Protective Gear	\$6,848
	520240	Communications Equipment	12,520
	523600	Audiovisual Expense	11,794
	536780	Interfnd Exp-Capital Projects	192,522
	537320	Interfnd Exp-Improvements Bldg	76,101
	546160	Equipment-Other	128,755
	546380	Vehicles Other	150,927
<b>2500300000</b>	<b>Total</b>		<b>\$579,467</b>
250040000	Sheriff Correction		
	520100	Institutional Clothing	\$7,702
	520815	Cleaning and Custodial Supp	908
	520825	Kitchen And Dining Supplies	1,105
	522310	Maint-Building & Improvement	177,051
	527460	Firearm Equipment And Supplies	9,906
	527720	Safety-Security Supplies	24,508
	527860	Training-Materials	9,367
	536780	Interfnd Exp-Capital Projects	521,041
	546160	Equipment-Other	28,266
<b>2500400000</b>	<b>Total</b>		<b>\$779,854</b>

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<b>Fund</b>	<b>Dept Description</b>	<b>Account Description</b>	<b>Recommended Encumbrances</b>
250050000	Sheriff Court Services		
	521540	Maint-Office Equipment	\$1,678
	546140	Equipment-Office	18,266
<b>2500500000 Total</b>			<b>\$19,944</b>
250070000	Ben Clark Training Center		
	522310	Maint-Building & Improvement	\$12,485
	523600	Audiovisual Expense	1,856
	524940	Instructors-Trainers	5,000
	525440	Professional Services	12,228
	527460	Firearm Equipment And Supplies	68,742
	527860	Training-Materials	6,024
<b>2500700000 Total</b>			<b>\$106,336</b>
260010000	Juvenile Hall		
		Maint-Building and	
	522310	Improvement	\$294,078
	537040	Interfnd Exp-Maintenance	799,284
<b>2600100000 Total</b>			<b>\$1,093,362</b>
260020000	Probation		
	520250	Communications Equip-Install	\$165,928
	522410	Maint-Tenant Improvement	2,163,532
	537040	Interfnd Exp-Maintenance	1,791,917
<b>2600200000 Total</b>			<b>\$4,121,377</b>
260070000	Administration & Support		
	525440	Professional Services	\$85,750
<b>2600700000 Total</b>			<b>\$85,750</b>
270020000	Fire Protection		
	520105	Protective Gear	\$30,151
	520840	Household Furnishings	12,995
	521500	Maint-Motor Vehicles	58,749
	521640	Maint-Software	5,242

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<b>Fund</b>	<b>Dept Description</b>	<b>Account Description</b>	<b>Recommended Encumbrances</b>
	521720	Maint-Fire Equipment	24,063
	522310	Maint-Building & Improvement	19,382
	522380	Maint-Buildng Structure Repair	7,860
	522860	Medical-Dental Supplies	23,896
	523230	Miscellaneous Expense	8,739
	523640	Computer Equip-Non Fixed Asset	44,498
	526910	Field Equipment-Non Assets	76,291
	528000	Equipment Usage	24,722
	546120	Equipment-Fire	189,479
	546140	Equipment-Office	49,695
	546160	Equipment-Other	51,788
	546340	Vehicles-Fire Trucks	774,302
	<b>2700200000 Total</b>		<b>\$1,401,850</b>
280010000	Agricultural Commissioner		
	520800	Household Expense	\$5,295
	<b>2800100000 Total</b>		<b>\$5,295</b>
	Public		
420010000	Health		
	521360	Maint-Computer Equip	\$972
	522310	Maint-Building & Improvement	96,520
	523640	Computer Equip-Non Fixed Asset	104,929
	523680	Office Equip Non Fixed Assets	29,632
	523700	Office Supplies	12,618
	525100	Medical-Lab Services	30,427
	525340	Temporary Help Services	12
	525440	Professional Services	506,770
	526420	Advertising	16,576
	546080	Equipment-Computer	67,314
	<b>4200100000 Total</b>		<b>\$865,770</b>
420020000	California Childrens Services		
	523640	Computer Equip-Non Fixed Asset	\$33,300
	<b>4200200000 Total</b>		<b>\$33,300</b>
420040000	Environmental Health		
	522310	Maint-Building & Improvement	\$5,639



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<b>Fund</b>	<b>Dept Description</b>	<b>Account Description</b>	<b>Recommended Encumbrances</b>
<b>4200400000 Total</b>			<b>\$5,639</b>
420060000	Animal Control Services		
	521400	Maint-Diesel Equip/Truck/Bus	\$15,543
<b>4200600000 Total</b>			<b>\$15,543</b>
540010000	Veterans Services		
	536780	Interfnd Exp-Capital Projects	\$177,512
<b>5400100000 Total</b>			<b>\$177,512</b>
720050000	EDA-Project Management		
	528500	Project Cost Expense	\$357,127
<b>7200500000 Total</b>			<b>\$357,127</b>
720060000	EDA-Energy		
	521740	Maint-Parts	\$154,721
	528500	Project Cost Expense	\$5,655
<b>7200600000 Total</b>			<b>\$160,376</b>
<b>General Fund Total</b>			<b>\$11,908,974</b>
20000	Transportation		
	313010000	Transportation	
		522310	Maint-Building & Improvement
			\$17,921
		523640	Computer Equip-Non Fixed Asset
			27,665
		526960	Small Tools And Instruments
			10,443
		527980	Contracts
			4,964
		528060	Materials
			52,622
<b>3130100000 Total</b>			<b>\$113,615</b>
	313070000	Transportation Equipment	
		520200	Communications
			\$9,835
		521420	Maint-Field Equipment
			16,285
		527840	Training-Education/Tuition
			7,200
		546160	Equipment-Other
			511,470
<b>3130700000 Total</b>			<b>\$544,790</b>
<b>Transportation Total</b>			<b>\$ 658,405</b>

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<b>Fund</b>	<b>Dept Description</b>	<b>Account Description</b>	<b>Recommended Encumbrances</b>
21050	Community Action Agency		
	520010000	Local Initiative Admin DCA	
	523680	Office Equip Non Fixed Assets	\$235,824
	<b>5200100000 Total</b>		<b>\$235,824</b>
	520020000	DCA-Local Initiative Program	
	523680	Office Equip Non Fixed Assets	\$52,379
	526910	Field Equipment-Non Assets	14,069
	536240	Other Contract Agencies	13,893
	546020	Equipment-Automotive	60,356
	<b>5200200000 Total</b>		<b>\$140,696</b>
	520030000	DCA-Other Programs	
	523800	Printing/Binding	\$6,151
	<b>5200300000 Total</b>		<b>\$6,151</b>
	<b>Community Action Agency Total</b>		<b>\$382,672</b>
21200	County Free Library		
	190070000	EDA/County Free Library	
	522310	Maint-Building and Improvement	\$65,461
	523680	Office Equip Non Fixed Assets	9,405
	<b>1900700000 Total</b>		<b>\$74,866</b>
	<b>County Free Library Total</b>		<b>\$74,866</b>
21810	Hosp Prep Prog Allocation		
	200010000	Emergency Management Department	
	525440	Professional Services	\$950
	527180	Operational Supplies	1,039
	546160	Equipment-Other	6,605
	<b>2000100000 Total</b>		<b>\$8,594</b>
	<b>Hosp Prep Prog Allocation Total</b>		<b>\$8,594</b>
22350	Special Aviation		
	191030000	Construction & Land Acq-Hemet-Ryan	

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Fund	Dept Description	Account Description	Recommended Encumbrances
	525440	Professional Services	\$9,627
	1910300000 Total		\$9,627
	Special Aviation Total		\$ 9,627
23400	Co Service Area #038		
	903801	CSA 038 Pine Cove Fire Protection	
	527780	Special Program Expense	\$39,606
	903801 Total		\$39,606
	Co Service Area #038 Total		\$39,606
24625	Co Service Area #152 NPDES		
	915201	CSA 152 NPDES	
	520290	Repairs Outside Contractor	\$10,246
	915201 Total		\$10,246
	Co Service Area #152 NPDES Total		\$10,246
Grand Total			\$13,092,990

<b>General Fund Subtotal</b>	<b>\$11,908,974</b>
<b>Other Funds Subtotal</b>	<b>\$1,184,016</b>

*Tanya Harris*  
Tanya Harris 9/20/2017