

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



**ITEM  
3.5  
(ID # 10987)**

**MEETING DATE:**

Tuesday, October 1, 2019

**FROM :** EXECUTIVE OFFICE:

**SUBJECT:** EXECUTIVE OFFICE: FY 18/19 Additional Yearend Cleanup Budget Adjustments and Additional FY 18/19 Designation of Fund Balance for Encumbrances as well as Increase of FY 19/20 Appropriations, All Districts. [\$52,015,332 - 5% General Fund and 95% Other Operating Funds] (4/5 Vote Required)

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

1. Approve and direct the Auditor-Controller to make the FY 18/19 additional yearend cleanup adjustments as recommended in Attachment A.
2. Approve and direct the Auditor-Controller to designate additional FY 18/19 fund balance for encumbrances and increase FY 19/20 appropriations as recommended in Attachment B.

**ACTION:**Policy



Don R. Kent, Assistant CEO-County Finance Officer


9/25/2019

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Washington, Perez and Hewitt  
Nays: None  
Absent: Spiegel  
Date: October 1, 2019  
xc: EO, Auditor

Kecia R. Harper  
Clerk of the Board  
By:   
Deputy

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

<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>	\$52,015,332	\$0	\$52,015,332	\$0
<b>NET COUNTY COST</b>	\$2,782,436	\$0	\$2,782,436	\$0
<b>SOURCE OF FUNDS:</b> 5% General Fund and 95% Other Operating Funds			<b>Budget Adjustment: Yes</b>	
			<b>For Fiscal Year: 18/19 &amp; 19/20</b>	

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

**BACKGROUND:**

On September 17, 2019, the Board of Supervisor's approved the first set of yearend adjustments and encumbrances. Now, additional adjustments are necessary to complete yearend adjustments and cleanup items to ensure a balanced budget within the budgetary units before the fiscal year 18/19 is closed. **These budgetary adjustments and the recommended actions are included in Attachment A.**

Additionally, during the yearend process, numerous commitments exist related to unfulfilled contracts for goods or services; these commitments are referred to as encumbrances. In order to use the budgeted appropriation from the fiscal year when the commitment was established, Board of Supervisors approval is needed to designate the fund balance at yearend and increase the appropriation in the new fiscal year. **These budgetary adjustments and the recommended actions are included in Attachment B.**

**ATTACHMENT A. FY 18/19 ADDITIONAL YEAREND CLEANUP BUDGET ADJUSTMENTS**

**ATTACHMENT B. ADDITIONAL FY 18/19 DESIGNATION OF FUND BALANCES FOR ENCUMBRANCES AND INCREASE OF FY 19/20 APPROPRIATIONS**

  
Misley Wang, Supervising Accountant 9/24/2019

## Attachment A

## Fiscal Year 18/19 Yearend Cleanup Budget Adjustments

**Recommendation 1:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the District Attorney's Office as follows:

Increase estimated revenues:		
10000-2200100000-755120	CA-Public safety sales tax	\$1,185,395

Increase appropriations:		
10000-2200100000-510420	Overtime	1,185,395

**Recommendation 2:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Sheriff's Office-Patrol as follows:

Increase estimated revenues:		
10000-2500300000-755120	CA-Public safety sales tax	\$ 295,732

Increase appropriations:		
10000-2500300000-510200	Payoff permanent-seasonal	295,732

**Recommendation 3:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Sheriff's Office-Corrections as follows:

Increase estimated revenues:		
10000-2500400000-755120	CA-Public safety sales tax	\$ 908,460

Increase appropriations:		
10000-2500400000-510200	Payoff permanent-seasonal	908,460

**Recommendation 4:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Probation Department-Juvenile Hall as follows:

Increase estimated revenues:		
10000-2600100000-755120	CA-Public safety sales tax	\$ 296,349

Increase appropriations:		
10000-2600100000-510420	Overtime	296,349

**Recommendation 5:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Probation Department as follows:

## Attachment A

Increase estimated revenues:		
10000-2600200000-755120	CA-Public safety sales tax	\$ 518,609
Increase appropriations:		
10000-2600200000-510200	Payoff permanent-seasonal	114,171
10000-2600200000-522410	Maint-tenant improvement	371,250
10000-2600200000-525600	Security	<u>33,188</u>
	Total	518,609

**Recommendation 6:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Fire Protection Department as follows:

Increase estimated revenues:		
10000-2700200000-755120	CA-Public safety sales tax	\$ 814,959
Increase appropriations:		
10000-2700200000-510200	Payoff permanent-seasonal	287,019
10000-2700200000-510420	Overtime	<u>527,940</u>
	Total	814,959

**Recommendation 7:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Department of Animal Control as follows:

Decrease estimated revenues:		
10000-4200600000-773210	City billings-animal shelter services	\$ 1,657,000
Anticipated use of unassigned fund balance:		
10000-4200600000-370100	Unassigned fund balance	1,657,000

**Recommendation 8:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for Community Action Partnership as follows:

Increase appropriations:		
21050-5200100000-523640	Computer equip-non fixed asset	\$70,000
Decrease appropriations:		
21050-5200100000-536240	Other contract agencies	70,000

**Recommendation 9:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for Pension Obligation Bonds as follows:

Increase appropriations:		
35000-1104000000-536200	Contributions to non-county agency	\$7,000,000

Anticipated use of restricted fund balance:  
 35000-1104000000-324100 Restricted for debt service 7,000,000

**Recommendation 10:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Riverside University Health System as follows:

Increase appropriations:

40050-4300100000-522890	Pharmaceuticals	\$ 1,724,564
40050-4300100000-535540	Depreciation-building	5,309,897
40050-4300100000-535560	Depreciation-equipment	17,928,942
40050-4300100000-542040	Buildings-capital projects	<u>9,500,614</u>
	Total	34,464,017

Anticipated use of unrestricted net assets:  
 40050-4300100000-380110 Unrestricted net asset pension and OPEB liability 34,464,017

**Recommendation 11:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Riverside University Health System as follows:

Increase appropriations:  
 40050-4300100000-551100 Contributions to other funds \$ 3,000,000

Anticipated use of unrestricted net assets:  
 40050-4300100000-380100 Unrestricted net assets 3,000,000

Increase estimated revenues:  
 40090-4300600000-790600 Contributions from other county funds 3,000,000

Anticipated increase of unrestricted net assets:  
 40090-4300600000-380100 Unrestricted net assets 3,000,000

**Recommendation 12:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for ISF-Information Technology as follows:

Increase appropriations:

45500-7400100000-521640	Maint-software	\$ 2,330,647
45500-7400100000-528500	Project cost expense	<u>196,000</u>
	Total	2,526,647

Decrease appropriations:  
 45500-7400100000-532600 Cap lease-purchase principal 200,000

Anticipated use of unrestricted net assets:  
 45500-7400100000-380110 Unrestricted net asset pension and OPEB liability 2,326,647

**Attachment B***Fiscal Year 18/19 Designation of Fund Balance and Increase of Fiscal Year 19/20 Appropriations for Encumbrances*

<b>Fund</b>	<b>Department ID</b>	<b>Department Name</b>	<b>Appropriation</b>	<b>Recommended Encumbrances</b>
10000	2500100000	Sheriff Administration	Approp 2	\$ 24,231
		<b>Sheriff Administration Total</b>		<b>24,231</b>
10000	2500200000	Sheriff Support	Approp 2	41,273
		<b>Sheriff Support Total</b>		<b>41,273</b>
10000	2500400000	Sheriff Correction	Approp 2	962,907
10000	2500400000	Sheriff Correction	Approp 3	12,531
		<b>Sheriff Correction Total</b>		<b>975,438</b>
10000	2500700000	Ben Clark Training Center	Approp 4	84,494
		<b>Ben Clark Training Center Total</b>		<b>84,494</b>
<b>10000 Total</b>				<b>1,125,436</b>
21050	5200100000	Local Initiative Admin DCA	Approp 2	79,728
<b>21050 Total</b>		<b>Local Initiative Admin DCA Total</b>		<b>79,728</b>
<b>Grand Total</b>				<b>\$ 1,205,164</b>