

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



ITEM: 3.3
(ID # 22921)

MEETING DATE:
Tuesday, October 03, 2023

FROM : EXECUTIVE OFFICE:

SUBJECT: EXECUTIVE OFFICE: FY 2022/23 Designation of Fund Balance for Encumbrances as well as Increase of FY 2023/24 Appropriations, All Districts. [\$98,013,108 Cost - 62% General Fund and 38% Other Operating Funds] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve and direct the Auditor-Controller to designate FY 2022/23 fund balance for encumbrances and increase FY 2023/24 appropriations as recommended in Attachment A.

ACTION: Policy, 4/5 Vote Required


Jeff Van Wageningen, County Executive Officer 9/28/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: October 3, 2023
xc: E.O.

Kimberly A. Rector
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$98,013,108	\$0	\$98,013,108	\$0
NET COUNTY COST	\$60,884,674	\$0	\$60,884,674	\$0
SOURCE OF FUNDS: 62% General Fund and 38% Other Operating Funds			Budget Adjustment: Yes	
			For Fiscal Year: 22/23 & 23/24	

C.E.O. RECOMMENDATION: APPROVE

BACKGROUND:

During the year-end process numerous commitments exist related to unfulfilled contracts for goods or services, and 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 year-end and increase the appropriation in the new fiscal year. The recommended action shown in Attachment A approves \$60.9 million in FY 2022/23 Encumbrances for the General Fund and \$37.1 million for non-general funds, for a combined total of \$98 million. In addition, we will submit FY 2022/23 Year-end Validation Report to the Board on November 28, 2023.

**ATTACHMENT A FY 2022/23 DESIGNATION OF FUND BALANCES FOR
ENCUMBRANCES AND INCREASE OF FY 2023/24 APPROPRIATIONS**

Heydee Koury
 Heydee Koury, Sr Accountant - Auditor 9/27/2023

Dave Rogers
 Dave Rogers, Chief Administrative Officer 9/28/2023

ATTACHMENT A

FY 2022/23 Designation of Fund Balances for Encumbrances and Increase of FY 2023/24 Appropriations

Fund	Dept ID	Department Name	Services and			Total
			Supplies	Other Charges	Capital Assets	
10000	1000100000	Board Of Supervisors	\$ -	\$ 310,000	\$ -	\$ 310,000
10000	1100100000	Executive Office	45,650	-	-	45,650
10000	1102900000	Non-EO Operations	10,300	164,000	-	174,300
10000	1300100000	Auditor-Controller	444,267	-	242,494	686,761
10000	1300200000	Internal Audit	79,400	-	-	79,400
10000	1400100000	Treasurer-Tax Collector	14,951	549,081	-	564,032
10000	1500100000	County Counsel	86,973	-	-	86,973
10000	2200100000	District Attorney	1,136,763	409,550	35,676	1,581,989
10000	2300100000	Riv Co Dep Of Child Supt Svcs	101,229	-	-	101,229
10000	2400100000	Public Defender	203,810	48,585	-	252,395
10000	2500100000	Sheriff Administration	78,661	-	692,277	770,938
10000	2500200000	Sheriff Support	732,629	-	826,127	1,558,756
10000	2500300000	Sheriff Patrol	1,100,357	-	19,764,998	20,865,355
10000	2500400000	Sheriff Correction	1,002,833	124,035	9,347,470	10,474,338
10000	2500500000	Sheriff Court Services	38,848	-	-	38,848
10000	2500700000	Ben Clark Training Center	1,902,043	-	-	1,902,043
10000	2501000000	Sheriff Coroner	11,057	5,775	396,466	413,298
10000	2600100000	Juvenile Hall	1,669,766	2,140,844	148,486	3,959,096
10000	2600200000	Probation	635,312	2,408,879	266,633	3,310,824
10000	2600700000	Administration & Support	236,354	-	12,889	249,243
10000	2700200000	Fire Protection	3,641,226	1,046,123	1,043,760	5,731,109
10000	3140100000	Code Enforcement	233,186	-	-	233,186
10000	4200100000	Public Health	90,421	868,149	393,830	1,352,400
10000	4200200000	California Childrens Services	8,450	-	-	8,450
10000	4200600000	DAS - Operations	2,518,335	2,634,662	774,833	5,927,831
10000	4201600000	DAS Administration	206,229	-	-	206,229
Subtotal General Fund			\$ 16,229,050	\$ 10,709,684	\$ 33,945,940	\$ 60,884,674
11008	2500500000	Sheriff Court Services	196,993	-	448,201	645,194
11028	2200100000	District Attorney	28,772	-	31,574	60,346
11062	1103800000	EO Sub fund Operations	4,903	-	-	4,903
11085	2500400000	Sheriff Correction	-	-	40,963	40,963
11149	1111100000	Dispute Resolution	33,333	-	-	33,333
20000	3130100000	Transportation	21,826	-	39,499	61,326
20000	3130500000	Transportation Const Projects	69,391	-	-	69,391
20008	3130700000	Transportation Equipment	28,123	-	3,349,229	3,377,352
20200	3100200000	TLMA Administrative Services	49,905	-	-	49,905
20200	3100300000	Consolidated Counter Services	-	174,800	-	174,800
20250	3110100000	Building & Safety	-	-	9,171	9,171
20260	3130200000	Surveyor	59,053	-	-	59,053
21100	1901000000	Economic Development	326,437	-	-	326,437
21200	1900700000	RivCoED/County Free Library	423,581	-	15,950	439,531
21735	1108000000	EO COVID19 ARP	1,248,775	-	-	1,248,775
21735	1901000000	Economic Development	1,899,909	47,007	-	1,946,916
21735	5501000000	Rental Relief Program	-	18,699,463	-	18,699,463
21830	7201200000	FM-Lakeland Village Rec. Ctrs	57,014	-	-	57,014
22270	2500400000	Sheriff Correction	11,021	-	80,192	91,213
23525	905102	CSA 051 Desert Centre-Multi	-	-	79,751	79,751
23850	908501	CSA 085 Cabazon Lighting	7,024	-	-	7,024
24325	912601	CSA 126 Highgrove Area Lghtg	134,784	-	-	134,784
24425	913401	CSA 134 Temescal Canyon Lghtg	38,444	-	-	38,444
24550	914301	CSA 143 Rancho CA Park & Recr	263,408	-	-	263,408
24625	915201	CSA 152 NPDES	32,560	-	-	32,560
24825	914901	CSA 149	8,610	-	-	8,610
24875	915201	CSA 152 NPDES	62,138	-	-	62,138
25400	931104	Regnl Parks & Open-Space Dist	300,000	-	-	300,000
25400	931235	Business Operations	7,249	-	17,606	24,855
25400	931405	Lake Cahuilla Park	41,837	-	-	41,837
25400	931409	Rancho Jurupa Park	16,020	-	-	16,020
25400	931421	Mayflower Park	36,097	-	-	36,097
25430	931170	Habitat & Open Space Mgmt	9,766	-	134,691	144,457
25590	931150	MSHCP Reserve Management	4,883	-	-	4,883
25620	931750	Lake Skinner Park	20,025	-	-	20,025
30100	7200800000	FM-Department Pass-Thru	566,029	-	5,104,539	5,670,569
30700	1104200000	Cap Imp Prg-Capital Projects	614,896	-	-	614,896
31550	914301	CSA 143 Rancho CA Park & Recr	55,965	-	-	55,965
31570	915201	CSA 152 Npdes	2,062,831	-	-	2,062,831
32740	915201	CSA 152 Npdes	11,310	-	-	11,310
33100	931105	Park Acq & Dev. District	14,141	-	88,744	102,885
Subtotal Other Funds			\$ 8,767,054	\$ 18,921,270	\$ 9,440,110	\$ 37,128,434
Grand Total			\$ 24,996,104	\$ 29,630,954	\$ 43,386,050	\$ 98,013,108