

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

360



FROM: Executive Office

SUBMITTAL DATE:
September 30, 2015

SUBJECT: FY 14/15 Year-end Budget Adjustments [General Fund \$21,166,274; Non-general Fund \$4,818,398]

RECOMMENDED MOTION: That the Board of Supervisors ratify and approve the FY 14/15 year-end budget adjustments attached on Schedule A.

BACKGROUND:

Summary

Each year, Board approval is required to reconcile the final amount of appropriations necessary to cover the total expenses incurred or accrued by County departments, or to shift remaining appropriations to encumber obligated expenditures. For FY 14/15, there are several budget units that require Board approval of such budget adjustments. In most cases, these adjustments to appropriations can be offset by exchanges of appropriations between budget units within a department, increased intrafund transfers, and/or departmental revenue. In a few cases, however, departmental resources are not sufficient to cover the required increases in appropriations, and use of general fund appropriations for contingency or draws on fund balance are required.

Denise C. Harden
Denise C. Harden
Principal Management Analyst

Departmental Concurrence

FISCAL PROCEDURES APPROVED
PAUL ANGLIO, CPA, AUDITOR-CONTROLLER
BY *Tanya S. Harris*
TANYA S. HARRIS, CPA 10/1/15

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 25,984,672	\$	\$ 25,984,672	\$	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 735,555	\$	\$ 735,555	\$	

SOURCE OF FUNDS: Departmental revenues (86%), general fund Contingency (2.8%), and non-general fund fund equity (11.2%).

Budget Adjustment: Yes
For Fiscal Year: FY 14/15

C.E.O. RECOMMENDATION:

APPROVED:
Paul McDonnell
Paul McDonnell
County Finance Director

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: | **District:** ALL | **Agenda Number:**

3-57

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: FY 14/15 Year-end Budget Adjustments [General Fund \$21,166,274; Non-general Fund
\$4,818,398]**

DATE: September 30, 2015

PAGE: 2 of 2

BACKGROUND:

Summary (continued)

In most cases, budget adjustments need to be ratified where ultimate payroll expenditures for salaries and benefits exceeded budgeted appropriations. There are a few cases where this occurred for services and supplies and for other charges, and the reasons for those overages are being examined. There are also cases where internal accruals for expenses such as compensated absences must be posted, but there are not sufficient appropriations remaining to cover the accruals, and adjustments need Board approval to enable those accruals to post.

The total amount of general fund contingency required is \$735,555, spread between the District Attorney, Public Defender, and Animal Control, each of which previously projected potential yearend shortfalls. Of the total appropriation adjustments required, a net total of \$19.1 million is attributable to the Sheriff's department, and is offset entirely by contract city and other departmental revenue, with no net increase to the general fund.

The amount of fund balance required to be drawn down from various other funds totals \$2.9 million, of which \$1.9 million is for Facilities Management's custodial and facilities maintenance internal service funds. As part of an overall structural review of the budget, the County Executive Office will be working with departments to ensure appropriations are appropriately right-sized to avoid such overages in the future.

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
Natl Pollutant Dschrg Elim Sys					
Increase Appropriations					
	10000	1105000000	524660	Consultants	25,269
	10000	1105000000	529040	Private Mileage Reimbursement	5,162
					<u>30,431</u>
Decrease Appropriations					
	10000	1105000000	510040	Regular Salaries	9,072
Anticipated Use of Fund Balance					
	10000	1105000000	370100	Unassigned Fund Balance	21,359
					<u>-</u>
Decrease Appropriations					
	10000	1109000000	581000	Appropriation for Contingencies	21,359
Anticipated Increase in Fund Balance					
	10000	1109000000	370100	Unassigned Fund Balance	21,359
					<u>-</u>
Confidential Court Orders					
Increase Appropriations					
	10000	1103300000	525100	Medical-Lab Services	53,614
Anticipated Use of Fund Balance					
	10000	1103300000	370100	Unassigned Fund Balance	53,614
					<u>-</u>
Indigent Defense					
Decrease Appropriations					
	10000	1109900000	527760	Special Investigation Account	53,614
Anticipated Increase in Fund Balance					
	10000	1109900000	370100	Unassigned Fund Balance	53,614
					<u>-</u>
Court Facilities					
Increase Appropriations					
	10000	1103900000	536200	Contrib to Other Non-County Agency	26,907
Increase Estimated Revenue					
	10000	1103900000	781120	Rebates & Refunds	26,907
					<u>-</u>
Auditor-Controller					
Increase Committed Fund Balance					
	10000	1300100000	330159	CFB - ACO LaserFiche Project	34,000
Decrease Unassigned Fund Balance					
	10000	1300100000	370100	Unassigned Fund Balance	34,000
					<u>-</u>

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
County Payroll					
Increase Committed Fund Balance					
	10000	1300300000	330160	CFB - ACO ACA Implementation	120,000
Decrease Unassigned Fund Balance					
	10000	1300300000	370100	Unassigned Fund Balance	120,000
					-
County Counsel					
Increase Appropriations					
	10000	1500100000	510200	Payoff Permanent-Seasonal	124,538
	10000	1500100000	513000	Retirement-Misc.	49,880
	10000	1500100000	521560	Maint-Other	27,942
	10000	1500100000	525440	Professional Services	1,456
	10000	1500100000	572000	Intra-DPSS	(203,816)
					-
District Attorney					
Increase Appropriations					
	10000	2200100000	510200	Payoff Permanent-Seasonal	981,496
	10000	2200100000	510420	Overtime	796,393
	10000	2200100000	510440	Annual Leave Buydown	61,952
	10000	2200100000	534220	Comp Claims	591
	10000	2200100000	571900	Intra-District Attorney	(1,559)
	10000	2200100000	572800	Intra-Miscellaneous	(89,145)
					1,749,728
Decrease Appropriations					
	10000	2200100000	520220	County Radio 700 MHz System	256,770
Increase Estimated Revenue					
	10000	2200100000	732140	Other Forfeitures & Penalties	1,265,829
Anticipated Use of Fund Balance					
	10000	2200100000	370100	Unassigned Fund Balance	227,129
					-
Decrease Appropriations					
	10000	1109000000	581000	Appropriation for Contingencies	227,129
Anticipated Increase in Fund Balance					
	10000	1109000000	370100	Unassigned Fund Balance	227,129
					-

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
Public Defender					
Increase Appropriations					
	10000	2400100000	510320	Temporary Salaries	184,341
	10000	2400100000	518100	Budgeted Benefits	117,211
	10000	2400100000	572200	Intra-Grant	(1,847)
					<u>299,705</u>
Decrease Appropriations					
	10000	2400100000	521360	Maint-Computer Equip	30,434
	10000	2400100000	537080	Interfnd Exp-Miscellaneous	177
					<u>30,611</u>
Anticipated Use of Fund Balance					
	10000	2400100000	370100	Unassigned Fund Balance	<u>269,094</u>
					<u>-</u>
Decrease Appropriations					
	10000	1109000000	581000	Appropriation for Contingencies	269,094
Anticipated Increase in Fund Balance					
	10000	1109000000	370100	Unassigned Fund Balance	<u>269,094</u>
					<u>-</u>
Sheriff Administration					
Increase Appropriations					
	10000	2500100000	510040	Regular Salaries	368,814
	10000	2500100000	510200	Payoff Permanent-Seasonal	607,437
					<u>976,251</u>
Decrease Appropriations					
	10000	2500100000	525020	Legal Services	36,909
	10000	2500100000	525340	Temporary Help Services	24,620
	10000	2500100000	528920	Car Pool Expense	11,223
	10000	2500100000	530400	Surviving Spouse Health Ins	505
	10000	2500100000	537130	Interfnd Exp-Rent CORAL	14,295
					<u>87,552</u>
Increase Estimated Revenue					
	10000	2500100000	726160	Permit-Gun (PC 12050)	70,123
	10000	2500100000	753700	CA-Post Reimbursement	4,444
	10000	2500100000	773500	Law Enforcement Services	1,610
	10000	2500100000	773520	Contract City Law Enforcement	212,925
	10000	2500100000	773560	RCRMC Security Law Enforcement	6,952
	10000	2500100000	773570	School Services Law Enforcement	7,945
	10000	2500100000	781260	Budget Reimbursement	15,476
	10000	2500100000	790500	Operating Transfer-In	9,695
					<u>329,170</u>
Anticipated Use of Fund Balance					
	10000	2500100000	370100	Unassigned Fund Balance	<u>559,529</u>
					<u>-</u>

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
Sheriff Support					
Increase Appropriations					
	10000	2500200000	510040	Regular Salaries	361,653
	10000	2500200000	510200	Payoff Permanent-Seasonal	230,789
	10000	2500200000	510420	Overtime	421,037
	10000	2500200000	518100	Budgeted Benefits	1,575
	10000	2500200000	571400	Intra-Commn Services Misc	(2,656)
	10000	2500200000	572800	Intra-Miscellaneous	(12,351)
					<u>1,000,047</u>
Increase Estimated Revenue					
	10000	2500200000	770830	Communications Services	9,356
	10000	2500200000	773520	Contract City Law Enforcement	871,426
	10000	2500200000	790500	Operating Transfer-In	119,265
					<u>1,000,047</u>
					-
Sheriff Patrol					
Increase Appropriations					
	10000	2500300000	510040	Regular Salaries	10,208,716
	10000	2500300000	510200	Payoff Permanent-Seasonal	1,435,294
	10000	2500300000	510420	Overtime	3,006,532
	10000	2500300000	510480	Extra Duty	280,743
	10000	2500300000	510500	Standby Pay	724,394
	10000	2500300000	510700	Holiday Pay	134,068
	10000	2500300000	572800	Intra-Miscellaneous	(184,729)
	10000	2500300000	573400	Intra-Salary and Benefit Reimb	(52,579)
					<u>15,552,439</u>
Decrease Appropriations					
	10000	2500300000	520240	Communications Equipment	407,108
	10000	2500300000	521300	Maint-Aircraft	46,244
	10000	2500300000	525440	Professional Services	245,463
	10000	2500300000	528920	Car Pool Expense	2,338,173
	10000	2500300000	537320	Interfnd Exp-Bldg Improvements	9,383
	10000	2500300000	546040	Equipment-Aircraft	257,332
	10000	2500300000	546070	Equip. - Vehicle Communication	566,286
					<u>3,869,989</u>
Increase Estimated Revenue					
	10000	2500300000	732060	Asset Forfeiture	706,863
	10000	2500300000	755200	CA-Vehicle Theft SB 2139	912,077
	10000	2500300000	755520	CA-Citizens Option Ps	109,852
	10000	2500300000	755740	CA-Indian Gaming Grants	420,466
	10000	2500300000	767080	Fed-BJA Block Grant	312,297
	10000	2500300000	767220	Fed- Other Operating Grants	390,000
	10000	2500300000	773520	Contract City Law Enforcement	9,093,013
	10000	2500300000	773570	School Services Law Enforcemnt	37,556
	10000	2500300000	781320	Insurance Proceeds	1,993,367
	10000	2500300000	790500	Operating Transfer-In	1,132,979
					<u>15,108,470</u>

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
Anticipated Increase in Fund Balance					
	10000	2500300000	370100	Unassigned Fund Balance	<u>3,426,020</u>
					-
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Sheriff Correction	Increase Appropriations				
	10000	2500400000	510040	Regular Salaries	2,399,219
	10000	2500400000	510200	Payoff Permanent-Seasonal	1,265,794
	10000	2500400000	510420	Overtime	1,686,703
	10000	2500400000	536780	Interfnd Exp-Capital Projects	-
	10000	2500400000	572800	Intra-Miscellaneous	(9,945)
	10000	2500400000	573700	Intra-Trans Prisoner-Patient	(593)
					<u>5,341,178</u>
Decrease Appropriations					
	10000	2500400000	525440	Professional Services	2,333,017
Increase Estimated Revenue					
	10000	2500400000	731260	Other Fines	2,379,110
Anticipated Use of Fund Balance					
	10000	2500400000	370100	Unassigned Fund Balance	<u>629,051</u>
					-
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Sheriff Court Services	Increase Appropriations				
	10000	2500500000	510040	Regular Salaries	687,916
	10000	2500500000	510200	Payoff Permanent-Seasonal	387,236
	10000	2500500000	510420	Overtime	293,007
					<u>1,368,159</u>
Decrease Appropriations					
	10000	2500500000	520260	Computer Lines	34,751
	10000	2500500000	525320	Security Guard Services	3,029
	10000	2500500000	521540	Maint-Office Equipment	13,727
	10000	2500500000	525020	Legal Services	6,236
	10000	2500500000	528920	Car Pool Expense	-
	10000	2500500000	537130	Interfnd Exp-Rent CORAL	6,036
	10000	2500500000	546060	Equipment-Communications	3,643
					<u>67,422</u>
Increase Estimated Revenue					
	10000	2500500000	731080	Other Court Fines	306,990
Anticipated Use of Fund Balance					
	10000	2500500000	370100	Unassigned Fund Balance	<u>993,747</u>
					-
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Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
CAC Security					
Increase Appropriations					
	10000	2500600000	510040	Regular Salaries	2,967
	10000	2500600000	510420	Overtime	11,930
	10000	2500600000	518100	Budgeted Benefits	3,946
					<u>18,843</u>
Decrease Appropriations					
	10000	2500600000	520230	Cellular Phone	736
	10000	2500600000	520260	Computer Lines	2,180
	10000	2500600000	520320	Telephone Service	1,297
	10000	2500600000	525320	Security Guard Services	4,941
					<u>9,154</u>
Anticipated Use of Fund Balance					
	10000	2500600000	370100	Unassigned Fund Balance	9,689
					<u>-</u>
Ben Clark Training Center					
Increase Appropriations					
	10000	2500700000	510040	Regular Salaries	651,917
	10000	2500700000	510420	Overtime	12,683
	10000	2500700000	518100	Budgeted Benefits	131,532
					<u>796,132</u>
Decrease Appropriations					
	10000	2500700000	527460	Firearm Equipment and Supplies	236,657
Anticipated Use of Fund Balance					
	10000	2500700000	370100	Unassigned Fund Balance	559,475
					<u>-</u>
Sheriff Coroner					
Increase Appropriations					
	10000	2501000000	510040	Regular Salaries	301,175
	10000	2501000000	510420	Overtime	181,229
	10000	2501000000	518100	Budgeted Benefits	119,707
	10000	2501000000	525100	Medical-Lab Services	5,867
					<u>607,978</u>
Decrease Appropriations					
	10000	2501000000	522310	Maint-Building and Improvement	-
	10000	2501000000	528920	Car Pool Expense	-
	10000	2501000000	529120	Transportation	-
					<u>-</u>
Increase Estimated Revenue					
	10000	2501000000	777090	Collections Program	14,196
Anticipated Use of Fund Balance					
	10000	2501000000	370100	Unassigned Fund Balance	593,782
					<u>-</u>

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
Public Administration					
Increase Appropriations					
	10000	2501100000	510040	Regular Salaries	67,306
	10000	2501100000	518100	Budgeted Benefits	13,441
					<u>80,747</u>
Anticipated Use of Fund Balance					
	10000	2501100000	370100	Unassigned Fund Balance	80,747
					<u>-</u>
Animal Control Services					
Increase Appropriations					
	10000	4200600000	510320	Temporary Salaries	520,534
	10000	4200600000	510420	Overtime	8,489
					<u>529,023</u>
Decrease Appropriations					
	10000	4200600000	528920	Car Pool Expense	254,988
	10000	4200600000	537080	Interfnd Exp-Miscellaneous	1,268
	10000	4200600000	537260	Interfnd Exp-GIS	2,393
	10000	4200600000	546160	Equipment-Other	27,321
	10000	4200600000	546380	Vehicles Other	25,080
					<u>311,050</u>
Anticipated Use of Fund Balance					
	10000	4200600000	370100	Unassigned Fund Balance	217,973
					<u>-</u>
Decrease Appropriations					
	10000	1109000000	581000	Appropriation for Contingencies	217,973
Anticipated Increase in Fund Balance					
	10000	1109000000	370100	Unassigned Fund Balance	217,973
					<u>-</u>
Public Health Ambulatory Care					
Increase Appropriations					
	10000	4200700000	522890	Pharmaceuticals	83,277
	10000	4200700000	525320	Security Guard Services	304
					<u>83,581</u>
Decrease Appropriations					
	10000	4200700000	510040	Regular Salaries	163,419
Anticipated Increase in Fund Balance					
	10000	4200700000	370100	Unassigned Fund Balance	79,838
					<u>-</u>

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
Correctional Health Systems					
Increase Appropriations					
	10000	4300300000	523640	Computer Equip-Non Fixed Asset	67,886
	10000	4300300000	525200	Physicians/Dentists	6,000
	10000	4300300000	525620	Temporary Exp-Nurse Registry	5,952
					<u>79,838</u>
Anticipated Use of Fund Balance					
	10000	4300300000	370100	Unassigned Fund Balance	79,838
					<u>-</u>
EDA-Energy					
Increase Appropriations					
	10000	7200600000	529500	Electricity	567,514
	10000	7200600000	521740	Maint-Parts	135,472
	10000	7200600000	528500	Project Cost Expenses	58,500
	10000	7200600000	573800	Intra-Utilities	(761,486)
					<u>-</u>
EDA/Community Centers					
Increase Appropriations					
	21140	1900800000	537180	Interfnd Exp-Salary Reimb	115
Increase Estimated Revenue					
	21140	1900800000	778280	Interfnd -Reimb For Service	115
					<u>-</u>
RCIT Geographical Info System					
Increase Appropriations					
	22570	7400900000	525440	Professional Services	45,413
Anticipated Use of Fund Balance					
	22570	7400900000	321101	Restricted Program Money	45,413
					<u>-</u>
Increase Appropriations					
Recreation	25400	931180	510040	Regular Salaries	125,207
	25400	931180	510200	Payoff Permanent-Seasonal	1,200
	25400	931180	510320	Temporary Salaries	10,452
	25400	931180	518100	Budgeted Benefits	64,181
	25400	931180	520115	Uniforms-Replacement Clothing	3,594
	25400	931180	520230	Cellular Phone	1,117
	25400	931180	520260	Computer Lines	1,248
	25400	931180	520320	Telephone Service	11,137
	25400	931180	522310	Maint-Building and Improvement	5,880
	25400	931180	523290	Bank Charges	60,959
	25400	931180	523680	Office Equip Non Fixed Assets	1,657
	25400	931180	523700	Office Supplies	1,035
	25400	931180	523840	Computer Equipment-Software	8,228
	25400	931180	525080	Temp Assist Pool Svcs	1,197

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
	25400	931180	527720	Safety-Security Supplies	1,054
	25400	931180	528020	Inventory-Stores	77,407
	25400	931180	523230	Miscellaneous Expense	6,960
	25400	931180	535220	Taxes and Assessments	4,390
	25400	931180	536760	Interfnd Exp-Audit & Acctg Fee	612
	25400	931180	537080	Interfnd Exp-Miscellaneous	1,038
	25400	931180	537090	Interfnd Exp-Personnel Svcs	10
					<u>388,563</u>
				Increase Estimated Revenue	
	25400	931180	776740	Recreation Fees	13,672
	25400	931180	776760	Reservation-Fees	199,367
	25400	931180	781360	Other Misc Revenue	163,392
					<u>376,431</u>
				Anticipated Use of Fund Balance	
	25400	931180	321101	Restricted Program Money	12,132
					<u>-</u>

Increase Appropriations

Regional Park & Open Space Dis	25400	931104	551000	Operating Transfers-OUT	355,643
					<u>355,643</u>

Decrease Committed Fund Balance and Anticipated Use of Restricted Fund Balance

	25400	931104	330100	Committed Fund Balance	343,272
	25400	931104	321101	Restricted Program Money	12,371
					<u>355,643</u>

Increase Appropriations

Regional Parks & Open-Space District	25420	931104	510040	Regular Salaries	55,066
	25420	931104	510200	Payoff Permanent-Seasonal	1,181
	25420	931104	510320	Temporary Salaries	3,957
	25420	931104	510340	Seasonal Salaries	27,454
	25420	931104	510420	Overtime	7,523
	25420	931104	518100	Budgeted Benefits	35,881
	25420	931104	520820	Janitorial Services	13,537
	25420	931104	520830	Laundry Services	10,897
	25420	931104	522310	Maint-Building and Improvement	6,033
	25420	931104	523250	Refunds	1,150
	25420	931104	523290	Bank Charges	1,489
	25420	931104	523600	Audiovisual Expense	1,129
	25420	931104	523680	Office Equip Non Fixed Assets	1,448
	25420	931104	523700	Office Supplies	2,084

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
	25420	931104	523230	Miscellaneous Expense	11,742
	25420	931104	536980	Interfnd Exp-Law Enforcement	22,720
					<u>203,291</u>
	Increase Estimated Revenue				
	25420	931104	741000	Rents	203,291
					<u>-</u>
					<u>203,291</u>

Increase Appropriations					
Recreation	25420	931180	520015	Irrigation Supplies	2,329
	25420	931180	520020	Pest and Insect Control	850
	25420	931180	520105	Protective Gear	198
	25420	931180	520115	Uniforms-Replacement Clothing	2,217
	25420	931180	520230	Cellular Phone	443
	25420	931180	520240	Communications Equipment	420
	25420	931180	520320	Telephone Service	540
	25420	931180	520330	Communication Services	521
	25420	931180	520705	Food	65,169
	25420	931180	520800	Household Expense	407
	25420	931180	520815	Cleaning and Custodial Supp	1,317
	25420	931180	520820	Janitorial Services	975
	25420	931180	520825	Kitchen And Dining Supplies	137
	25420	931180	520830	Laundry Services	2,039
	25420	931180	520845	Trash	244
	25420	931180	521420	Maint-Field Equipment	343
	25420	931180	521600	Maint-Service Contracts	25,577
	25420	931180	521740	Maint-Parts	956
	25420	931180	522310	Maint-Building and Improvement	6,260
	25420	931180	522320	Maint-Grounds	3,538
	25420	931180	522340	Maint-Rec Facilities	18,504
	25420	931180	523220	Licenses And Permits	10,306
	25420	931180	523270	Special Events	273
	25420	931180	523290	Bank Charges	7,193
	25420	931180	523340	Late Interest Charge	22
	25420	931180	523620	Books/Publications	94
	25420	931180	523640	Computer Equip-Non Fixed Asset	551
	25420	931180	523680	Office Equip Non Fixed Assets	968
	25420	931180	523700	Office Supplies	2,630
	25420	931180	524840	Fingerprinting Services	6,944
	25420	931180	524940	Instructors-Trainers	525
	25420	931180	525160	Photography Services	245
	25420	931180	525320	Security Guard Services	37,337
	25420	931180	526910	Field Equipment-Non Assets	2,621
	25420	931180	526930	Flashlights/Batteries/Bulbs	11
	25420	931180	526940	Locks/Keys	135
	25420	931180	526960	Small Tools And Instruments	1,472
	25420	931180	527280	Awards/Recognition	295
	25420	931180	527630	Chemicals	15,234

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
	25420	931180	527660	Operational Marketing	8,589
	25420	931180	527680	Public Signs	931
	25420	931180	527700	Recreation Supplies	17,035
	25420	931180	527720	Safety-Security Supplies	630
	25420	931180	527840	Training-Education/Tuition	27
	25420	931180	528020	Inventory-Stores	3,634
	25420	931180	529500	Electricity	69,064
	25420	931180	529510	Heating Fuel	7,675
	25420	931180	529520	Sewer System	5,513
	25420	931180	529550	Water	12,336
	25420	931180	546160	Equipment-Other	10,368
					<u>355,643</u>
				Increase Estimated Revenue	
	25420	931180	790500	Operating Transfer-IN	355,643
					<u>-</u>
				Increase Appropriations	
Community Centers	25600	931156	528440	Overhead	70,000
				Anticipated Use of Fund Balance	
	25600	931156	330100	Committed Fund Balance	70,000
					<u>-</u>
				Delta Dental PPO	
				Increase Appropriations	
	45860	1130600000	534240	Dental Claims	104,514
				Increase Estimated Revenue	
	45860	1130600000	781320	Insurance Proceeds	104,514
					<u>-</u>

Dept Descr	Fund	Dept	Account	Account Descr	Total Budget Adjustment
Workers Compensation					
			Increase Appropriations		
	46100	1130800000	534220	Comp Claims	500,924
			Increase Estimated Revenue		
	46100	1130800000	781460	Workers Comp Subrogation Pro	33,163
			Anticipated Use of Fund Balance		
	46100	1130800000	380100	Unrestricted Net Assets	<u>467,761</u>
					-

EDA-Custodial Services					
			Increase Appropriations		
	47200	7200200000	510320	Temporary Salaries	482,370
	47200	7200200000	518100	Budgeted Benefits	<u>77,188</u>
					559,558
			Decrease Appropriations		
	47200	7200200000	520820	Janitorial Services	11,233
	47200	7200200000	520815	Cleaning and Custodial Supp	<u>152,519</u>
					163,752
			Anticipated Use of Fund Balance		
	47200	7200200000	380100	Unrestricted Net Assets	<u>395,806</u>
					-

EDA-Maintenance Services					
			Increase Appropriations		
	47210	7200300000	510040	Regular Salaries	1,188,049
	47210	7200300000	510200	Payoff Permanent-Seasonal	57,165
	47210	7200300000	510320	Temporary Salaries	158,007
	47210	7200300000	510420	Overtime	298,504
	47210	7200300000	510440	Annual Leave Buydown	14,794
	47210	7200300000	518100	Budgeted Benefits	<u>936,033</u>
					2,652,552
			Decrease Appropriations		
	47210	7200300000	521740	Maint-Parts	254,067
			Increase Estimated Revenue		
	47210	7200300000	777480	Reimb of Cost - Admin Overhead	848,396
			Anticipated Use of Fund Balance		
	47210	7200300000	380100	Unrestricted Net Assets	<u>1,550,089</u>