

MINUTES OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



9:00 a.m. being the time set for Fiscal Year 2013-2014 Budget Hearings.

On motion of Supervisor Stone, seconded by Supervisor Benoit and duly carried by unanimous vote, IT WAS ORDERED to approve the Fiscal Year 2013-2014 recommended budget effective July 1, 2013, and Resolution No. 440-8927 and IT WAS FURTHER ORDERED to tentatively schedule the adoption of the final budget for September 10, 2013.

---

The attached pages are a synopsis of the hearings.

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on June 17, 2013 of Supervisors Minutes.

(seal) WITNESS my hand and the seal of the Board of Supervisors  
Dated: June 17, 2013  
Kecia Harper-Ihem, Clerk of the Board of Supervisors, in  
and for the County of Riverside, State of California.

By: April E. Clark Deputy

xc: Executive Office

MINUTES OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



OPENING COMMENTS

Jay Orr, Executive Officer, mentioned the following subjects to be considered during the hearings:

- Economists project modest growth
- Jails
- CIP
- Efficiencies and best practices
- Reserve challenges
- Population increase / increase in services needed

BUDGET PRESENTATION

Ed Corser, County Financial Officer made a few opening comments which included:

- Direction for the Final Fiscal Year 2013-2014 Budget to come back September 10, 2013.
- Authorization for spending authority
- Authorize a Public Hearing
- Understanding that the budget is tentatively balanced
- Discussion of use of one time monies
- Discussion of concerns regarding Fund Balance; Sheriff; Staffing gains

PowerPoint Presentation

Highlights of Budget Change

- Countywide Budget Down 6%
- Discretionary Budget Up 3%

Budget Balancing Conditions:

- Combination of revenue growth and one-time Budget Stabilization Fund
- Reserves protected at \$140 million
- Fund Balance assumed at \$30 million
- Prop 172 growth (\$8 million) set aside for Indio jail
- Salary and pension cost increases absorbed

MINUTES OF THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



Budget Hearings June 17, 2013 Continued – Page 3

One-time Funds Budget Stabilization

\$34 million  
(10.0) million Fund Balance  
(2.1) ROV  
(2.4) Prop. Tax Fee

---

\$19.5 million

New Ongoing Revenue

\$17.3 million  
(7.1) Fire  
(4.2) Sheriff  
(2.0) Assessor  
(0.9) Other

---

\$3.1 million



**JAY E. ORR**  
COUNTY EXECUTIVE OFFICER

# MEMORANDUM

## COUNTY OF RIVERSIDE

### EXECUTIVE OFFICE

**GEORGE A. JOHNSON**  
CHIEF ASSISTANT COUNTY EXECUTIVE OFFICER

**ROB FIELD**  
ASSISTANT COUNTY EXECUTIVE OFFICER  
ECONOMIC DEVELOPMENT AGENCY

**BARBARA OLIVIER**  
ASSISTANT COUNTY EXECUTIVE OFFICER  
HUMAN RESOURCES

**ED CORSER**  
COUNTY FINANCE DIRECTOR

**CHRISTOPHER HANS**  
CHIEF DEPUTY COUNTY EXECUTIVE OFFICER

**TO: Kecia Harper-Ihem, Clerk of the Board**

**FROM: Karen L. Johnson, Executive Office Senior Management Analyst** *[Signature]*

**DATE: June 17, 2013**

**RE: FY 13/14 Budget Hearings**

---

Please provide the following information to the Board of Supervisors for their consideration and acknowledgement during budget hearings scheduled for June 17, 2013.

The Executive Office proposes that elements of the recommended budget be corrected or updated as necessary and returned to the Board for consideration at the time that final budget recommendations are submitted for adoption, currently scheduled on September 10, 2013. In order to incorporate these adjustments, in accordance with the law, these proposals for revisions must be submitted to the Clerk of the Board and made part of public record before the close of budget hearings.

The following is a list of items that should be incorporated into the adopted budget:

- 1) The yearly financing of the TRANs will be complete in time to report to the Board with the adopted budget. Any needed budget adjustments will be presented at that time.
- 2) Forms 11s are not reflected in the proposed budget if approved by the Board after the recommended budget goes to print. These will be incorporated into the FY 13/14 adopted budget.
- 3) The Executive Office will review the position and asset reports (Schedules 20-23 of the recommended budget) and will update these schedules and related revenue and appropriations for approval with the adopted budget.
- 4) The Executive Office routinely reviews the proposed budget document for misprints and other minor errors and makes the corrections to the adopted budget document submitted to the state Controller's Office. Any other necessary adjustments will be brought to the Board with the adopted budget.
- 5) The GANN Limit (appropriation limit) calculation is a legal restriction on the amount of tax money that county can legally spend in one year. The calculation is required by law as part of the budget and is provided by the Auditor-Controller. An updated GANN Limit calculation will be incorporated into the adopted budget if budget adjustments are required with final recommended budget changes on September 10, 2013.



# **Recommended Budget**

## **Fiscal Year 2013/14**

# Highlights of Budget Change

**Countywide Budget = \$ 4.7 B**  
**Down 6% = \$ (278.0 M)**

**Discretionary Budget = \$ 586.0 M**  
**Up 3% = \$ 17.3 M**

# Budget Balancing Conditions

- Combination of revenue growth and one-time Budget Stabilization Fund
- Reserves protected @ \$140M
- Fund Balance assumed @ \$30M
- Prop 172 growth (\$8M) set aside for Indio jail
- Salary and pension cost increases absorbed

# Budget Balancing Conditions

- Combination of revenue growth and one-time Budget Stabilization Fund
- Reserves protected @ \$140M
- Fund Balance assumed @ \$30M
- Prop 172 growth (\$8M) set aside for Indio jail
- Salary and pension cost increases absorbed



# Budget Balancing Conditions

- Combination of revenue growth and one-time Budget Stabilization Fund
- Reserves protected @ \$140M
- Fund Balance assumed @ \$30M
- Prop 172 growth (\$8M) set aside for Indio jail
- Salary and pension cost increases absorbed

# Budget Balancing Conditions

- Combination of revenue growth and one-time Budget Stabilization Fund
- Reserves protected @ \$140M
- Fund Balance assumed @ \$30M
- Prop 172 growth (\$8M) set aside for Indio jail
- Salary and pension cost increases absorbed

# Budget Balancing Conditions

- Combination of revenue growth and one-time Budget Stabilization Fund
- Reserves protected @ \$140M
- Fund Balance assumed @ \$30M
- Prop 172 growth (\$8M) set aside for Indio jail
- Salary and pension cost increases absorbed

# FY 2013/14 Recommended Budget Balance

**One-time Funds**  
**Budget Stabilization**  
**\$ 34.0 M**  
**(10.0) Fund Balance**  
**(2.1) ROV**  
**(2.4) Prop. Tax Fee**  

---

**\$ 19.5 M**

**New**  
**Ongoing Revenue**  
**\$ 17.3 M**  
**(7.1) Fire**  
**(4.2) Sheriff**  
**(2.0) Assessor**  
**(0.9) Other**  

---

**\$ 3.1 M**

# **Budget Contingencies**

**State Budget**

**Affordable Health Care Act (ACA)**

**Public Safety Realignment (AB109)**

**Funding Shortfall – newly incorporated cities**

**Salary increases – Public Safety**

**Five-year Plan**



OFFICE OF  
CLERK OF THE BOARD OF SUPERVISORS  
1st FLOOR, COUNTY ADMINISTRATIVE CENTER  
P.O. BOX 1147, 4080 LEMON STREET  
RIVERSIDE, CA 92502-1147  
PHONE: (951) 955-1060  
FAX: (951) 955-1071

KECIA HARPER-IHEM  
Clerk of the Board of Supervisors

KIMBERLY A. RECTOR  
Assistant Clerk of the Board

May 30, 2013

PRESS ENTERPRISE  
ATTN: LEGALS  
P.O. BOX 792  
RIVERSIDE, CA 92501

E-MAIL: [legals@pe.com](mailto:legals@pe.com)  
FAX: (951) 368-9018

RE: NOTICE OF PUBLIC HEARING: **PROPOSED BUDGETS FOR FISCAL YEAR  
2013/2014**

To Whom It May Concern:

Attached is a copy for publication in your newspaper for **one (1) time on Monday,**  
June 3, 2013.

We require your affidavit of publication immediately upon completion of the last  
publication.

Your invoice must be submitted to this office in duplicate, **WITH TWO CLIPPINGS  
OF THE PUBLICATION.**

NOTE: PLEASE COMPOSE THIS PUBLICATION INTO A SINGLE COLUMN FORMAT.

Thank you in advance for your assistance and expertise.

Sincerely,

*Cecilia Gil*

Board Assistant to:  
KECIA HARPER-IHEM, CLERK OF THE BOARD

**Gil, Cecilia**

---

**From:** mtinajero@pe.com on behalf of Master, PEC Legals <legalsmaster@pe.com>  
**Sent:** Thursday, May 30, 2013 8:14 AM  
**To:** Gil, Cecilia  
**Subject:** Re: [Legals] FOR PUBLICATION: Proposed Budgets for FY 2013/14

received for publication on June 3. Proof with cost to follow.

Thank You!



Publisher of The Press-Enterprise  
Inland Southern California's News Leader

**Legal Advertising**

Phone: 1.800.880.0345

Fax: 951.368.9018

E-mail: [legals@pe.com](mailto:legals@pe.com)

Please Note: Deadline is 10:30 AM two (2) business days prior to the date you would like to publish.

**\*\*Additional days required for larger ad sizes\*\***

On Thu, May 30, 2013 at 8:09 AM, Gil, Cecilia <[CCGIL@rcbos.org](mailto:CCGIL@rcbos.org)> wrote:

Good morning! Attached is a Notice of Public Hearing, for publication on Monday, June 3, 2013. Please confirm.  
**THANK YOU!**

*Cecilia Gil*

Board Assistant to the  
Clerk of the Board of Supervisors  
[951-955-8464](tel:951-955-8464)

***THE COUNTY ADMINISTRATIVE CENTER IS CLOSED EVERY FRIDAY UNTIL FURTHER NOTICE.***

**PLEASE CONSIDER THE ENVIRONMENT BEFORE PRINTING.**

**NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY ON THE RECOMMENDED BUDGET FOR FISCAL YEAR 2013/14**

**NOTICE IS HEREBY GIVEN** that the Recommended Budget for the County of Riverside, State of California, and all Special Districts whose affairs and finances are under the control of the Board of Supervisors for the Fiscal Year 2013/14, has been prepared as required by law and is now available for distribution. Any member of the general public may view the recommended budget on the county website at [www.countyofriverside.us](http://www.countyofriverside.us), and may secure a copy by inquiring at the Executive Office on the 4<sup>th</sup> Floor, County Administrative Center, 4080 Lemon Street, Riverside, California. Contact Karen Johnson at (951) 955- 1110.

**NOTICE IS FURTHER GIVEN** that, preparatory to a final determination thereof, the Board of Supervisors will hold a hearing on the Recommended Budget at **9:30 a.m.** on **Monday, June 17, 2013**, in the Board Chambers, 1<sup>st</sup> Floor, County Administrative Center, 4080 Lemon Street, Riverside, California, and any member of the general public may appear and be heard regarding the increase, decrease, omission of any item on the budget, or the inclusion of additional items to that budget.

**BY ORDER OF THE BOARD OF SUPERVISORS**

Kecia Harper-Ihem, Clerk of the Board of Supervisors  
By: Cecilia Gil, Board Assistant





**JAY E. ORR**  
COUNTY EXECUTIVE OFFICER

**COUNTY OF RIVERSIDE**  
**EXECUTIVE OFFICE**

**GEORGE A. JOHNSON**  
CHIEF ASSISTANT COUNTY EXECUTIVE OFFICER  
**ROB FIELD**  
ASSISTANT COUNTY EXECUTIVE OFFICER  
ECONOMIC DEVELOPMENT AGENCY  
**BARBARA OLIVIER**  
ASSISTANT COUNTY EXECUTIVE OFFICER  
HUMAN RESOURCES  
**ED CORSER**  
COUNTY FINANCE DIRECTOR  
**CHRISTOPHER HANS**  
CHIEF DEPUTY COUNTY EXECUTIVE OFFICER

June 17, 2013

Honorable Board of Supervisors  
County of Riverside  
Robert T. Andersen Administrative Center  
4080 Lemon Street, 5th Floor  
Riverside, CA 92501-3651

---

***SUBJECT: FY 13/14 Recommended Budget***

---

**Board members:**

Attached is the FY 13/14 recommended budget for your consideration and approval. This budget provides needed spending authority to begin the fiscal year that commences July 1, 2013. My staff will begin to construct the final budget after you conclude budget hearings. The final budget, to be adopted September 10, 2013, will build upon the recommended budget before you, with adjustments at your direction.

The county has survived the "Great Recession." However, the recovery has been sluggish. Discretionary revenue will increase next year for the first time since FY 07/08, but only by three percent. To continue our recovery, it will be important to control cost increases so that we can maintain the balance between Net County Cost (NCC) and discretionary revenue. Fiscal prudence remains necessary regardless of optimistic forecasts by the economists at California State University, Fullerton, and Beacon Economics of growth in the local housing market and unemployment rates sinking to levels not experienced since 2008. Fiscal restraint is essential as we work toward regaining structural balance while producing solutions to meet the Board's objectives.

Major initiatives next year include implementing the Affordable Care Act, continued management of prison realignment under AB 109, construction of the East County Detention Center, and implementing the Board's public safety initiatives. To the extent possible, we must place a high priority on rebuilding depleted reserves. The Executive Office will present a five-year plan to achieve these objectives.

There has been some concern about the financial challenges the Riverside County Regional Medical Center faces. We will recommend the commitment of additional general fund support once Huron Consultants, LLC has completed its evaluation of the financial and operational performance of the hospital. This report is expected before the final budget goes to the Board in September.

Although no general fund support was cut from departments, they will absorb all labor increases, net of pension savings, without additional general fund support in FY 13/14. Discretionary spending will increase by \$17 million over FY 12/13. About \$15 million of this increase is for ongoing operating costs. FY 13/14 ongoing, discretionary revenue is projected to increase enough to cover these additional costs and allow us to maintain our structurally balanced budget. This structural balance is fragile however, as we must still determine if general funds will be needed to address the hospital's fiscal challenges, public safety departments' ability to absorb salary increases, and the unforeseen impacts of AB 109, among other issues.

During FY 12/13, we established a budget stabilization account to set aside one-time revenue to fund expected shortages in funding for short-term costs. To date, we have set aside \$34 million in this account. The FY 13/14 budget uses \$14 million of this set-aside to cover one-time costs.

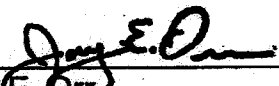
Over the last year, we continued our drive for greater operating efficiencies countywide, and searched for opportunities to achieve more with less. Over the next year, we will continue information technology consolidation efforts at a measured pace, with increased transparency for the county departments affected. Such changes will likely be difficult at times, but are essential to achieve operational efficiency and fiscal soundness.

The budget summary on the following pages details the differences between the adopted FY 12/13 budget and the recommended FY 13/14 budget. The format of the budget has been updated to be consistent with standards outlined by the Government Finance Officers Association (GFOA) to allow both improved ease of use and transparency within the budget.

**IT IS THEREFORE RECOMMENDED** that the Board of Supervisors:

- 1) Approve the enclosed FY 13/14 recommended budget effective July 1, 2013, including all appropriations and estimated revenues, reserves and designations, Resolution No. 440-8927 modifying position levels as indicated in Schedule 20, and requests for fixed assets and vehicles contained herein;
- 2) Tentatively schedule adoption of the final budget for Tuesday, September 10, 2013; and,
- 3) Open budget hearings.

Respectfully Submitted,

  
\_\_\_\_\_  
Jay E. Orr  
County Executive Officer

FOR BILLING INQUIRIES:  
CALL (951) 368-9710  
EMAIL: billinginquiry@pe.com

# enterprisemedia



THE PRESS-ENTERPRISE pe.com



THE WEEKLY



HS STATE

G-MEDIA waves

LANDSOCAL

10	11	12	13	15	16	17	18	19	20
DATE	REFERENCE NUMBER	DESCRIPTION - OTHER COMMENTS/CHARGES	PRODUCT/ZONE	SIZE	BILLED UNITS	TIMES RUN	RATE	GROSS AMOUNT	NET AMOUNT
06/03/2013	101061669-06032013	PO# 2013/14 FY Proposed Budget, NOT Order Placed by: Cecilia Gil	Press-Enterprise	1 x 72 LI	72	1	1.30	93.60	93.60

RECEIVED RIVERSIDE COUNTY  
 CLERK / BOARD OF SUPERVISORS  
 2013 JUN - 6 PM 2:11

E.O.  
06/17/13

## Legal Advertising Invoice

<b>BALANCE</b>
\$93.60

SALES CONTACT INFORMATION		ADVERTISER INFORMATION			
25	1	6	7	2	2
BILLING PERIOD	BILLED ACCOUNT NUMBER	ADVERTISER/CLIENT NUMBER	ADVERTISER/CLIENT NAME		
Maria Tinajero 951-368-9225	100141323	100141323	BOARD OF SUPERVISORS		

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR REMITTANCE

ADVERTISER/CLIENT NAME			
BOARD OF SUPERVISORS			
1	6	7	2
BILLING PERIOD	BILLED ACCOUNT NUMBER	ADVERTISER/CLIENT NUMBER	ADVERTISER/CLIENT NAME
06/03/2013 - 06/03/2013	100141323	100141323	BOARD OF SUPERVISORS
23	24	3	3
BALANCE	INVOICE NUMBER	TERMS OF PAYMENT	
\$93.60	101061669-06032013	DUE UPON RECEIPT	



## Legal Advertising Invoice

8 BILLING ACCOUNT NAME AND ADDRESS

9 REMITTANCE ADDRESS

BOARD OF SUPERVISORS  
 COUNTY OF RIVERSIDE  
 P.O. BOX 1147  
 RIVERSIDE, CA 92502

Enterprise Media  
 POST OFFICE BOX 12009  
 RIVERSIDE, CA 92502-2209

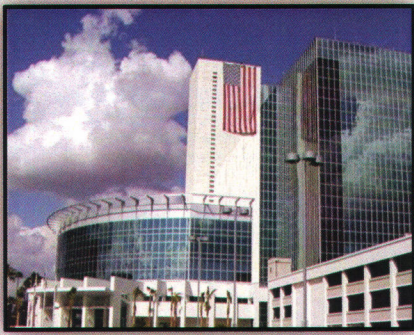
**Fee Schedule**  
**Henderson Justice Court**  
This Fee Schedule is in effect until **June 30, 2013**.

FEE	
Except as provided in Subsection 2, each justice of the peace shall charge and collect the following fees:	
On the commencement of any action or proceedings in the justice's court, other than in actions commenced pursuant to Chapter 73 of NRS, to be paid by the party commencing the action: ( <i>General Civil Cases</i> )	
If the sum claimed does not exceed \$1,000.00	\$49.00*
If the sum claimed exceeds \$1,000.01 but does not exceed \$2,500.00	\$71.00*
If the sum claimed exceeds \$2,500.01 but does not exceed \$4,500.00	\$121.00*
If the sum claimed exceeds \$4,500.01 but does not exceed \$6,500.00	\$146.00*
If the sum claimed exceeds \$6,500.01 but does not exceed \$7,500.00	\$171.00*
If the sum claimed exceeds \$7,500.01 but does not exceed \$10,000.00	\$196.00*
Unlawful Detainer (formal Civil) and all other Civil actions	\$49.00*
Petition to Seal Records	\$49.00*
For the preparation and filing of an affidavit and order in an action commenced pursuant to Chapter 73 of NRS ( <i>Small Claim Cases</i> ):	
If the claim does not exceed \$1,000.00	\$46.00*
If the sum claimed exceeds \$1,000.01 but does not exceed \$2,500.00	\$66.00*
If the sum claimed exceeds \$2,500.01 but does not exceed \$5,000.00	\$86.00*
If the sum claimed exceeds \$5,000.01 but does not exceed \$7,500.00	\$146.00*
On the appearance of any defendant or any number of defendants answering jointly, to be paid by defendant(s) on filing the first paper in the action, or at the time of appearance:	
For filing any answer (in all civil actions)	\$33.00*
No Fee may be charged where a defendant or defendant(s) appear in response to an affidavit and order issued pursuant to the provisions of Chapter 73 of NRS ( <i>Small Claim Cases</i> )	
For the issuance of any Writ of Attachment, Writ of Garnishment, Writ of Execution, or any other Writ designed to enforce any judgment of the Court	\$6.00
For filing a motion for summary judgment	\$15.00
For filing an application for default judgment in a civil action other than actions commenced pursuant to Chapter 73 of NRS	\$15.00
For filing a notice of appeal, and appeal bonds	\$12.00
For preparation and transmittal of transcript and papers on appeal	\$12.00
District Court Appeal Filing Fee (Due upon filing of Appeal).**	\$47.00
Appeal Bonds/Supercedeas Bonds - Determined at time of filing	varies
For preparation and copying of transcript - Determined by Court Reporter	varies
Judgment by Confession	\$27.00
For preparing and copy of any record, proceeding or paper (except court reporter transcripts), for each page	\$0.30
For each certificate of the clerk, under Seal of the Court	\$3.00
For searching records or files in this office, for each year/each name	\$1.00
For filing and processing each bail or property bond and the posting of cash bail in a non-traffic criminal case	\$40.00
Administrative fee for setting up extended payment schedule on a fine	\$25.00
TPO - Harassment in the Workplace - Security (from Employer)	\$250.00

Henderson Justice Court Jury Deposit \$280.00 per day

\* Includes a \$13.00 fee required by Chapter 4 of the Nevada Revised Statutes.

\*\* Fee collected in Henderson Justice Court and transferred to the County Clerk with Appeal.



# **COUNTY OF RIVERSIDE**

---

**STATE OF CALIFORNIA**

# **FISCAL YEAR 2013/14 RECOMMENDED BUDGET**

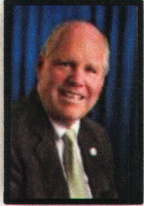


**PREPARED BY**  
**Jay E. Orr**  
*County Executive Officer*

# BOARD OF SUPERVISORS

The county is governed by a five-member Board of Supervisors who serve four-year terms. The Supervisors represent five districts.

**C  
H  
A  
I  
R**



**John J. Benoit**  
Fourth District

District4@rcbos.org  
(760) 863-8211

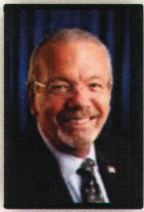
*Representing the cities of Blythe, Cathedral City (most portions), Coachella, Indian Wells, Indio, La Quinta, Palm Desert, Palm Springs (most portions), and Rancho Mirage*



**Kevin Jeffries**  
First District

District1@rcbos.org  
(951) 955-1010

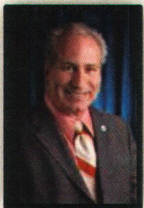
*Representing the cities of Jurupa Valley (portion of), Lake Elsinore, Riverside (most portions), and Wildomar (most portions)*



**John F. Tavaglione**  
Second District

District2@rcbos.org  
(951) 955-1020

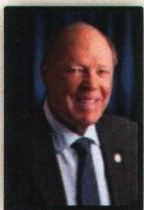
*Representing the cities of Corona, Eastvale, Jurupa Valley (most portions), Norco, and Riverside (portion of)*



**Jeff Stone**  
Third District

District3@rcbos.org  
(951) 955-1030

*Representing the cities of Canyon Lake, Hemet, Menifee (most portions), Murrieta, San Jacinto, Temecula (most portions), and Wildomar (portion of)*



**Marion Ashley**  
Fifth District

District5@rcbos.org  
(951) 955-1050

*Representing the cities of Banning, Beaumont, Calimesa, Cathedral City (portion of), Desert Hot Springs, Menifee (portion of), Moreno Valley, Palm Springs (portion of), Perris*





**TABLE OF CONTENTS**

**INTRODUCTION ..... 1**

    Letter of Transmittal ..... 3

    Executive Summary ..... 7

        FY 13/14 Budget Highlights ..... 7

        General Overview ..... 7

        Federal and State Budget Impacts ..... 8

*Federal Sequestration* ..... 8

*State Impacts on the County Budget* ..... 8

        Actions Taken to Date to Overcome Budget Challenges ..... 8

**COUNTY PROFILE ..... 11**

    County History ..... 11

    County Strategic Vision ..... 11

    Organizational Chart ..... 13

    County Facts and Figures ..... 15

        Economic Profile ..... 15

        Demographics ..... 16

        Other Statistical Data and Comparisons ..... 18

**COUNTY FINANCIAL POLICIES AND PROCEDURES ..... 19**

    Governmental Fund Balance and Reserve Policy ..... 19

        Governmental Fund Balance Categories ..... 19

        Spending Prioritization for Fund Categories ..... 20

        Minimum Fund Balance Policy for Governmental Funds ..... 20

*Unassigned Fund Balance - General Fund* ..... 20

*Fund Balance – Special Revenue Funds* ..... 20

*Committed Fund Balance - Disaster Relief* ..... 21

    Pension Management Policy ..... 21

        The Pension Advisory Review Committee (PARC) ..... 21

        Pension Management Policy Overview ..... 21

        Pension Obligation Financing ..... 22

    Gann Limitation ..... 22

    Investment Policy ..... 24

        Investment Oversight Committee (IOC) ..... 24

        Fiduciary Responsibility ..... 24

        Portfolio Objectives ..... 25

        Authority ..... 25



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

Authorized Investments .....	25
Debt Management Policy .....	25
Debt Advisory Committee .....	25
Debt Management Policy Overview .....	26
Conduit Financing .....	27
Land Secured Financing .....	27
Alternate Financing Products .....	28
County Debt Profile .....	28
Budgeting and Financial Forecasting .....	31
Budget Priorities and Structural Balance .....	31
Basis of Budgeting .....	32
Budget Process and Timeline .....	32
<i>Budget Development and Adoption Process</i> .....	32
<i>Budget Amendment Process</i> .....	34
<i>FY 13/14 Budget Development Schedule at a Glance</i> .....	35
<b>OPERATING BUDGET SUMMARY .....</b>	<b>37</b>
Budget Overview .....	37
Countywide Revenue and Spending .....	37
Schedule 1: All Funds Summary .....	42
Schedule 2: Governmental Funds Summary .....	44
General Fund Revenue and Spending .....	48
General Fund Revenue .....	48
Discretionary Revenue and Spending .....	49
<i>Discretionary Revenue</i> .....	50
<i>Discretionary Expenditure Allocations - Net County Cost</i> .....	51
Fund Balance Overview .....	55
General Fund Obligated Fund Balances .....	55
Schedule 3: Fund Balance – Governmental Funds .....	57
Schedule 4: Reserves and Designation – by Governmental Funds .....	61
Financing Sources and Uses .....	71
Schedule 5: Summary of Additional Financing Sources by Sources and fund .....	73
Schedule 6: Detail of Additional Financing Sources by Fund and Account .....	77
Schedule 7: Summary of Financing Uses by Function and Fund .....	117
Schedule 8: Detail of Financing Uses by Function, Activity, and Budget Unit .....	121
<b>CAPITAL EXPENDITURES AND CAPITAL IMPROVEMENT PROGRAM .....</b>	<b>131</b>
Capital Expenditures .....	131
Capital Asset Acquisition .....	131
Deferred Maintenance .....	133





# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

---

Capital Improvement Program (CIP) .....	134
<b>OPERATING BUDGET DETAIL .....</b>	<b>135</b>
General Government.....	135
Legislative and Administrative .....	135
<i>Board of Supervisors/Clerk of the Board</i> .....	135
<i>Executive Office</i> .....	136
<i>CFD/AD Administration</i> .....	136
<i>Contributions to Other Funds</i> .....	137
<i>Court Subfund</i> .....	138
<i>Executive Office Sub-Funds</i> .....	139
<i>Litigation and Administrative Support</i> .....	139
Finance .....	140
<i>Assessor</i> .....	140
<i>Assessment Appeals Board</i> .....	140
<i>Auditor-Controller</i> .....	141
<i>County of Riverside Enterprise Solutions for Property Taxation (CREST)</i> .....	142
<i>Treasurer Tax Collector</i> .....	143
<i>Purchasing Services</i> .....	144
Counsel.....	145
<i>Court Transcripts</i> .....	145
<i>County Counsel</i> .....	146
Personnel.....	147
<i>Human Resources Administration</i> .....	147
Elections .....	147
<i>Registrar of Voters</i> .....	147
Property Management.....	148
<i>Economic Development Agency: Facilities Management</i> .....	148
Plant Acquisition.....	150
<i>Accumulated Capital Outlay Fund</i> .....	150
<i>Capital Improvement Program</i> .....	151
<i>EDA Capital Projects</i> .....	152
<i>Fire Construction</i> .....	152
<i>Tobacco Securitization</i> .....	153
Promotion.....	154
<i>Economic Development Agency</i> .....	154
Other General .....	156
<i>Development Impact Fee Operations</i> .....	156



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

Mitigation Project Operations .....	156
Redevelopment Agency Pass-through Capital Improvement Fund .....	157
Successor Agency to the Redevelopment Agency .....	158
Surveyor .....	159
Riverside County Information Technology: Geographic Information Systems .....	159
Schedule 9: Detail of Financing Sources and Financing Uses .....	161
<b>Public Protection .....</b>	<b>181</b>
Judicial .....	181
Child Support Services .....	181
Courts .....	182
District Attorney .....	183
Public Defender/Capital Defender .....	184
Indigent Defense .....	185
Police Protection .....	186
Sheriff .....	186
Detention and Corrections .....	188
Probation .....	188
Sheriff: Corrections .....	190
Fire Protection .....	191
Fire Protection .....	191
Flood Control and Soil and Water Conservation .....	192
National Pollutant Discharge Elimination System .....	192
Protection Inspection .....	192
Agricultural Commissioner .....	192
Building and Safety .....	194
Other Protection .....	195
Air Quality Division .....	195
Animal Services .....	195
Clerk-Recorder .....	197
Code Enforcement .....	197
Environmental Programs .....	198
Planning .....	199
Mental Health: Public Guardian .....	199
Sheriff: Public Administrator .....	200
Sheriff: Coroner .....	201
Human Resources: Rideshare .....	201
Schedule 9: Detail of Financing Sources and Financing Uses .....	203



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

Public Ways and Facilities .....	223
Public Ways .....	223
<i>Multi-Species Habitat Plan</i> .....	223
<i>Transportation and Land Management Agency</i> .....	224
Transportation Terminals .....	226
<i>County Airports</i> .....	226
<i>TLMA: Airport Land Use Commission</i> .....	227
Schedule 9: Detail of Financing Sources and Financing Uses .....	229
Health and Sanitation .....	241
Health .....	241
<i>County Contributions to Health and Mental Health</i> .....	241
<i>Riverside County Low Income Health Program</i> .....	241
<i>Mental Health</i> .....	242
<i>Public Health</i> .....	244
<i>Environmental Health</i> .....	246
Hospital Care .....	247
<i>Detention Health</i> .....	247
<i>Medically Indigent Services</i> .....	247
<i>Public Health Ambulatory Care Clinics</i> .....	248
California Childrens Services .....	248
Sanitation .....	249
<i>Waste Area 8 Assessment</i> .....	249
Schedule 9: Detail of Financing Sources and Financing Uses .....	251
Public Assistance .....	261
Administration .....	261
<i>Department of Public Social Services (DPSS) Administration</i> .....	261
Aid Programs .....	262
<i>Department of Public Social Services Aid Programs</i> .....	262
<i>Department of Public Social Services – Homeless Program</i> .....	264
Care of Court Wards .....	264
<i>Probation: Court Placement</i> .....	264
Veterans Services .....	265
Other Assistance .....	266
<i>Community Action Partnership</i> .....	266
<i>Economic Development Agency</i> .....	267
<i>Office on Aging</i> .....	268
Schedule 9: Detail of Financing Sources and Financing Uses .....	269
Education .....	277



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

Library Services .....	277
<i>County Free Library</i> .....	277
Other Education .....	278
<i>Cooperative Extension</i> .....	278
Schedule 9: Detail of Financing Sources and Financing Uses .....	279
Recreation and Cultural Services .....	281
Recreation Facilities .....	281
<i>Economic Development Agency Community Centers</i> .....	281
Cultural Services .....	281
<i>Economic Development Agency Edward Dean Museum</i> .....	281
Schedule 9: Detail of Financing Sources and Financing Uses .....	283
Debt Service and Contingency .....	285
Debt Service .....	285
<i>Retirement of Long-Term Debt</i> .....	285
<i>Debt Service - Principal</i> .....	286
<i>Interest on Notes and Warrants</i> .....	286
Contingency .....	287
Schedule 9: Detail of Financing Sources and Financing Uses .....	289
Internal Service Funds .....	293
Records Management and Archive Program (RMAP) .....	293
Facilities Management .....	294
<i>Custodial Services</i> .....	294
<i>Maintenance Services</i> .....	294
<i>Real Estate</i> .....	295
Human Resources .....	295
<i>Exclusive Care Provider Option</i> .....	295
<i>Delta Dental Self-Insurance</i> .....	296
<i>Local Advantage Plus Dental</i> .....	296
<i>Liability Insurance</i> .....	297
<i>Malpractice Insurance</i> .....	297
<i>Property Insurance</i> .....	298
<i>Safety Loss Control</i> .....	298
<i>Disability Insurance</i> .....	299
<i>Unemployment Insurance</i> .....	299
<i>Workers Compensation</i> .....	300
<i>Employee Assistance Program</i> .....	301
<i>Occupational Health and Welfare</i> .....	301
<i>Temporary Assistance Pool</i> .....	302



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

Information Technology .....	303
<i>Riverside County Information Technology (RCIT)</i> .....	303
<i>Public Safety Enterprise Communication Project (PSEC)</i> .....	304
Purchasing .....	305
<i>Fleet Services</i> .....	305
<i>Printing</i> .....	306
<i>Central Mail</i> .....	306
<i>Supply Services</i> .....	307
Schedule 10: Operation of Internal Service Fund .....	309
Enterprise Funds .....	339
Riverside County Regional Medical Center .....	339
Waste Management .....	341
Economic Development Agency - Housing Authority .....	343
Schedule 11: Operation of Enterprise Fund .....	345
<b>SPECIAL DISTRICTS AND OTHER AGENCIES .....</b>	<b>349</b>
Special District and Other Agency Budget Overview .....	349
Schedule 12: Special Districts and Other Agencies Summary .....	351
Schedule 13: Fund Balance – Special Districts and Other Agencies .....	357
Schedule 14: Special Districts and Other Agencies – Reserve/Designations .....	361
Special Districts .....	369
Perris Valley Cemetary District .....	369
County Service Agencies .....	369
Flood District .....	371
Regional Parks District .....	373
Children and Families Commission – First Five .....	375
In Home Support Services – Public Authority .....	376
Capital Finance Administration .....	376
Other Agencies .....	378
Schedule 15: Special Districts and Other Agencies – Financing sources and uses by Budget Unit by Object .....	379
Schedule 15E: Financing Sources For Special District Enterprise Funds .....	427
<b>AUTHORIZED POSITION OVERVIEW .....</b>	<b>433</b>
Introduction and Policy Overview .....	433
Position Summary .....	433
Funded Filled Position Overview .....	433
Funded Vacant Position Overview .....	434
Unfunded Position Overview .....	434
Schedule 20: Summary of Changes in Authorized Positions .....	435



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

---

<b>FIXED ASSET AND VEHICLE REQUESTS .....</b>	<b>555</b>
Fixed Asset and Vehicle Request Summary .....	555
Vehicle Requests .....	555
Schedule 21: Financed Fixed Asset .....	557
Schedule 22: Cash Purchased Fixed Assets .....	567
Schedule 23: New Vehicles .....	579
<b>GLOSSARY .....</b>	<b>583</b>
<b>INDEX.....</b>	<b>587</b>



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

---

## INTRODUCTION



**(This Page Intentionally Left Blank)**





**JAY E. ORR**  
COUNTY EXECUTIVE OFFICER

**COUNTY OF RIVERSIDE  
EXECUTIVE OFFICE**

**GEORGE A. JOHNSON**  
CHIEF ASSISTANT COUNTY EXECUTIVE OFFICER

**ROB FIELD**  
ASSISTANT COUNTY EXECUTIVE OFFICER  
ECONOMIC DEVELOPMENT AGENCY

**BARBARA OLIVIER**  
ASSISTANT COUNTY EXECUTIVE OFFICER  
HUMAN RESOURCES

**ED CORSER**  
COUNTY FINANCE DIRECTOR

**CHRISTOPHER HANS**  
CHIEF DEPUTY COUNTY EXECUTIVE OFFICER

June 17, 2013

Honorable Board of Supervisors  
County of Riverside  
Robert T. Andersen Administrative Center  
4080 Lemon Street, 5th Floor  
Riverside, CA 92501-3651

---

***SUBJECT: FY 13/14 Recommended Budget***

---

Board members:

Attached is the FY 13/14 recommended budget for your consideration and approval. This budget provides needed spending authority to begin the fiscal year that commences July 1, 2013. My staff will begin to construct the final budget after you conclude budget hearings. The final budget, to be adopted September 10, 2013, will build upon the recommended budget before you, with adjustments at your direction.

The county has survived the "Great Recession." However, the recovery has been sluggish. Discretionary revenue will increase next year for the first time since FY 07/08, but only by three percent. To continue our recovery, it will be important to control cost increases so that we can maintain the balance between Net County Cost (NCC) and discretionary revenue. Fiscal prudence remains necessary regardless of optimistic forecasts by the economists at California State University, Fullerton, and Beacon Economics of growth in the local housing market and unemployment rates sinking to levels not experienced since 2008. Fiscal restraint is essential as we work toward regaining structural balance while producing solutions to meet the Board's objectives.

Major initiatives next year include implementing the Affordable Care Act, continued management of prison realignment under AB 109, construction of the East County Detention Center, and implementing the Board's public safety initiatives. To the extent possible, we must place a high priority on rebuilding depleted reserves. The Executive Office will present a five-year plan to achieve these objectives.

There has been some concern about the financial challenges the Riverside County Regional Medical Center faces. We will recommend the commitment of additional general fund support once Huron Consultants, LLC has completed its evaluation of the financial and operational performance of the hospital. This report is expected before the final budget goes to the Board in September.

Although no general fund support was cut from departments, they will absorb all labor increases, net of pension savings, without additional general fund support in FY 13/14. Discretionary spending will increase by \$17 million over FY 12/13. About \$15 million of this increase is for ongoing operating costs. FY 13/14 ongoing, discretionary revenue is projected to increase enough to cover these additional costs and allow us to maintain our structurally balanced budget. This structural balance is fragile however, as we must still determine if general funds will be needed to address the hospital's fiscal challenges, public safety departments' ability to absorb salary increases, and the unforeseen impacts of AB 109, among other issues.

During FY 12/13, we established a budget stabilization account to set aside one-time revenue to fund expected shortages in funding for short-term costs. To date, we have set aside \$34 million in this account. The FY 13/14 budget uses \$14 million of this set-aside to cover one-time costs.

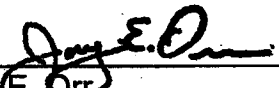
Over the last year, we continued our drive for greater operating efficiencies countywide, and searched for opportunities to achieve more with less. Over the next year, we will continue information technology consolidation efforts at a measured pace, with increased transparency for the county departments affected. Such changes will likely be difficult at times, but are essential to achieve operational efficiency and fiscal soundness.

The budget summary on the following pages details the differences between the adopted FY 12/13 budget and the recommended FY 13/14 budget. The format of the budget has been updated to be consistent with standards outlined by the Government Finance Officers Association (GFOA) to allow both improved ease of use and transparency within the budget.

**IT IS THEREFORE RECOMMENDED** that the Board of Supervisors:

- 1) Approve the enclosed FY 13/14 recommended budget effective July 1, 2013, including all appropriations and estimated revenues, reserves and designations, Resolution No. 440-8927 modifying position levels as indicated in Schedule 20, and requests for fixed assets and vehicles contained herein;
- 2) Tentatively schedule adoption of the final budget for Tuesday, September 10, 2013; and,
- 3) Open budget hearings.

Respectfully Submitted,

  
\_\_\_\_\_  
Jay E. Orr  
County Executive Officer

RESOLUTION NO. 440-8927

1  
2  
3 BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of California, in  
4 regular session assembled on June 17, 2013, that pursuant to Section 4(a)(ii) of Ordinance No. 440, the  
5 County Executive Officer is authorized to make the following change(s) as listed in Schedule 20 for the  
6 FY 13/14 recommended budget, with an operative date of *July 1, 2013*, a copy of which is attached hereto  
7 and by this reference made a part hereof.  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18

19  
20 

21 Approved by Barbara A. Olivier,  
22 Asst. County Executive Officer/  
23 Human Resources Director  
24  
25  
26

27 /kc  
06/06/2013  
440 Resolutions/KC  
28



**(This Page Intentionally Left Blank)**



## EXECUTIVE SUMMARY

### FY 13/14 BUDGET HIGHLIGHTS

- The FY 13/14 recommended budget is structurally balanced – although this balance is fragile. Ongoing operating costs are supported with ongoing funding sources. Funds set aside for budget stabilization will be used to fund \$14 million in one-time costs.
- Commitments for economic uncertainty and disaster relief total about 24 percent of discretionary revenue (\$140 million).
- No ongoing general funds are appropriated in the recommended budget for new capital projects. Previously approved high priority projects will continue.
- The amount of discretionary revenue available for budget purposes showed growth for the first time since FY 07/08. Discretionary revenue projections grew from \$569 million in FY 12/13 to \$586 million in FY 13/14, an increase of \$17 million or 3 percent.
- Discretionary-revenue estimates were based on data available when the budget was being prepared. Preliminary estimates from the Assessor indicate the assessment roll will increase by 3.5 percent. Any changes to this estimate will require additional adjustments to the final budget recommendations.
- General fund carryover at year-end, excluding reserves, was budgeted at \$30 million. Additional beginning fund balance may be available when the final budget goes to the Board for adoption in September 2013.
- The effect of state budget issues on the county budget remains difficult to predict. Known impacts are reflected in this budget. The county will address any additional impacts during the fiscal year.

### GENERAL OVERVIEW

Countywide, the FY 13/14 recommended budget contains about \$4.7 billion in appropriations, a decrease of almost 6 percent from FY 12/13. The discretionary portion of the budget includes \$630 million in general fund expenditures. Discretionary revenue to fund this spending totals \$586 million, a 3 percent increase (\$17 million) from last year's budget. Revenue increased primarily because of growth in property tax values. The difference between discretionary spending and revenue is covered by general fund carryover balance (\$30 million) and the budget stabilization set-aside (\$14 million).

As in previous years, the Board requested a budget impact workshop. The workshop took place in April and included testimony from public safety departments and the Riverside County Regional Medical Center. In May, the independent economists hired by the county provided the Board members with positive news about the area's economic recovery. The toughest of choices are behind the county but fiscally conservative decisions about spending



continue to be a key factor in the county's full fiscal recovery. A more comprehensive overview of the FY 13/14 budget is available on page 37.

### **FEDERAL AND STATE BUDGET IMPACTS**

#### **Federal Sequestration**

Sequestration, the process of applying automatic spending reductions to defense and non-defense functions, was incorporated into the federal government's FY 13 budget process. The cuts began in March 2013 and will affect certain county departments during FY 13/14. Impacted departments continue to evaluate the effect of sequestration. Approximately \$220,000 was included the Contributions to Other Funds budget to offset the anticipated revenue loss for Office on Aging's senior nutritional meals services. The Executive Office will monitor and provide updates as appropriate.

#### **State Impacts on the County Budget**

The realignment of the criminal justice system continues to have significant impacts on counties. In October 2011, our county assumed responsibility for the supervision of state prisoners released to the county under the terms of realignment. This includes all monetary allocations to the county for all realignment services as well as direct allocations to the District Attorney, the Public Defender, and the Superior Court. Data submitted by county departments indicate realignment allocations have been sufficient to provide planned services to date and no additional general fund support is needed. It is impossible to quantify the cost to the community for the early release of prisoners caused by realignment. There is a potential future financial impact as the number of inmates returning to the county increase and the county must expand public safety programs to protect the community.

In the state's May budget revision, the Governor proposes providing additional funding to county probation departments that demonstrate success in reducing the numbers of adult felony probationers returning to state prison for new crimes or violating parole. The increased funding would support our county probation department's efforts to reduce recidivism and find alternatives to incarceration. The May revise also includes a proposal that would authorize the state prison system to house long-term offenders, provided the county agrees to accept an equivalent average daily population of short-term offenders. The Sheriff has indicated this would not reduce the risk of a negative future financial impact to the county because the number of beds for prisoners would remain unchanged.

The county will continue to monitor state activities and provide updates as appropriate.

### **ACTIONS TAKEN TO DATE TO OVERCOME BUDGET CHALLENGES**

This budget is conservative and recognizes difficult economic conditions. Steps taken over the last few years to address some of the challenges include:



## County of Riverside – Recommended Budget

Fiscal Year  
2013/14

- 
- Negotiating increased employee participation in retirement costs
  - Negotiating a second retirement tier for new employees
  - Implementing Board-approved furloughs
  - Implementing countywide cost controls
  - Reducing the workforce through early retirement
  - Reducing the county's vehicle fleet
  - Delaying or canceling capital projects
  - Improving business processes and cash management through Board policies
  - Organizing committees to evaluate pension policies and recommend needed reforms
  - Operational department restructuring that minimizes costs while promoting efficiencies
  - County departments absorbing all labor increases for FY 13/14 without additional general fund support



**(This Page Intentionally Left Blank)**





## COUNTY PROFILE

### COUNTY HISTORY

In May 1893, voters living within an area extracted from San Bernardino County (to the north) and San Diego County (to the south), approved formation of Riverside County. Taking its name from the City of Riverside, the county officially formed, and began charting a course under its newly elected Board of Supervisors. Riverside County has been blessed with abundant natural resources, a strategic geographic location in Southern California, a diverse and hard-working citizenry, and a tradition of progressive government. Managed wisely by communities working together, these key assets hold vast potential to sustain and enhance the quality of life that it currently enjoys.

While agriculture has been the traditional foundation of the Riverside County economy, a transition has been well underway toward a more urban way of life with a multi-faceted economy. This change has been driven in part by economic and political forces at the regional, state, and national levels. However, Riverside County residents, through their elected representatives, have made the key local decisions that have shaped Riverside County, differentiating it in character and quality of life from adjoining counties.

Recent years have brought dramatic population growth to Riverside County. Between 1990 and 2012, the number of residents grew by over 93 percent, making the county one of the fastest-growing counties in California. By 2012, the county was estimated to be home to over 2.2 million residents.

### COUNTY STRATEGIC VISION

Compared to five years ago, the recession and its effects have reduced the funding available to provide services to residents by about \$200 million a year. Compounding that loss, economists predict a slow recovery, the state continues to shift its responsibilities for services to counties, and a new national health-care system presents the county with opportunities and risks tallying billions of dollars.

The changing landscape has reshaped the way the county provides or will provide services, and has underscored the need for fundamental changes in county operations, planning, health-care strategies, and goals for expanding our economy. Riverside County has embarked on comprehensive assessments of these issues and the long-range steps needed to address them far into the future. Riverside County will survive the state's undulating economic shifts but must become more conservative during the good times to ensure financial security during the challenging times.

The housing market's implosion exposed the county's need to develop a diverse economy less dependent on housing development. The county must increase interactions with businesses, with counterparts in nearby counties, and with other nations that represent new markets for local exports to expand the local economy and help insulate it from future



## County of Riverside – Recommended Budget

Fiscal Year  
2013/14

economic upheaval. The county is working to revise its operations to ensure that contact with its business partners becomes more direct and to view emerging and established businesses as customers who must succeed in order for the county to thrive and fund community services.

Perhaps the clearest example of an issue that connects so many of these issues is the University of California, Riverside, medical school. Riverside County has provided or promised \$20 million to the school's development and is forming links between county health care programs and medical school operations. Projections indicate that by 2021, the school could inject \$150 million annually into the local economy and, eventually, have an overall regional economic benefit beyond \$1 billion a year. Graduating doctors, many of whom would likely remain in inland Southern California, also help address a shortage of doctors expected to reach 17,000 in California by the year 2015 and 5,000 in the Inland area alone in the next decade.

Health care is a primary concern as Riverside County and all other California counties grapple with implementing the Affordable Care Act, which begins to take effect in January 2014. The law requires most Americans to maintain health insurance and puts the county in a position in which it must compete as a health-care provider. The county has shifted control of its community health clinics to the Riverside County Regional Medical Center so that the clinics are better poised to provide health services under the Affordable Care Act. Another goal is for the county to improve residents' health and minimize preventable chronic illnesses that cost billions of dollars to treat. The county intends to use partnerships, policies, systems, and initiatives to improve residents' health and promote livable communities. Baseline data will identify strengths and weaknesses and the county will establish an evaluation framework that is flexible and relevant to measure progress. Providing tools for individuals and families to manage their health will contribute to a healthier population.

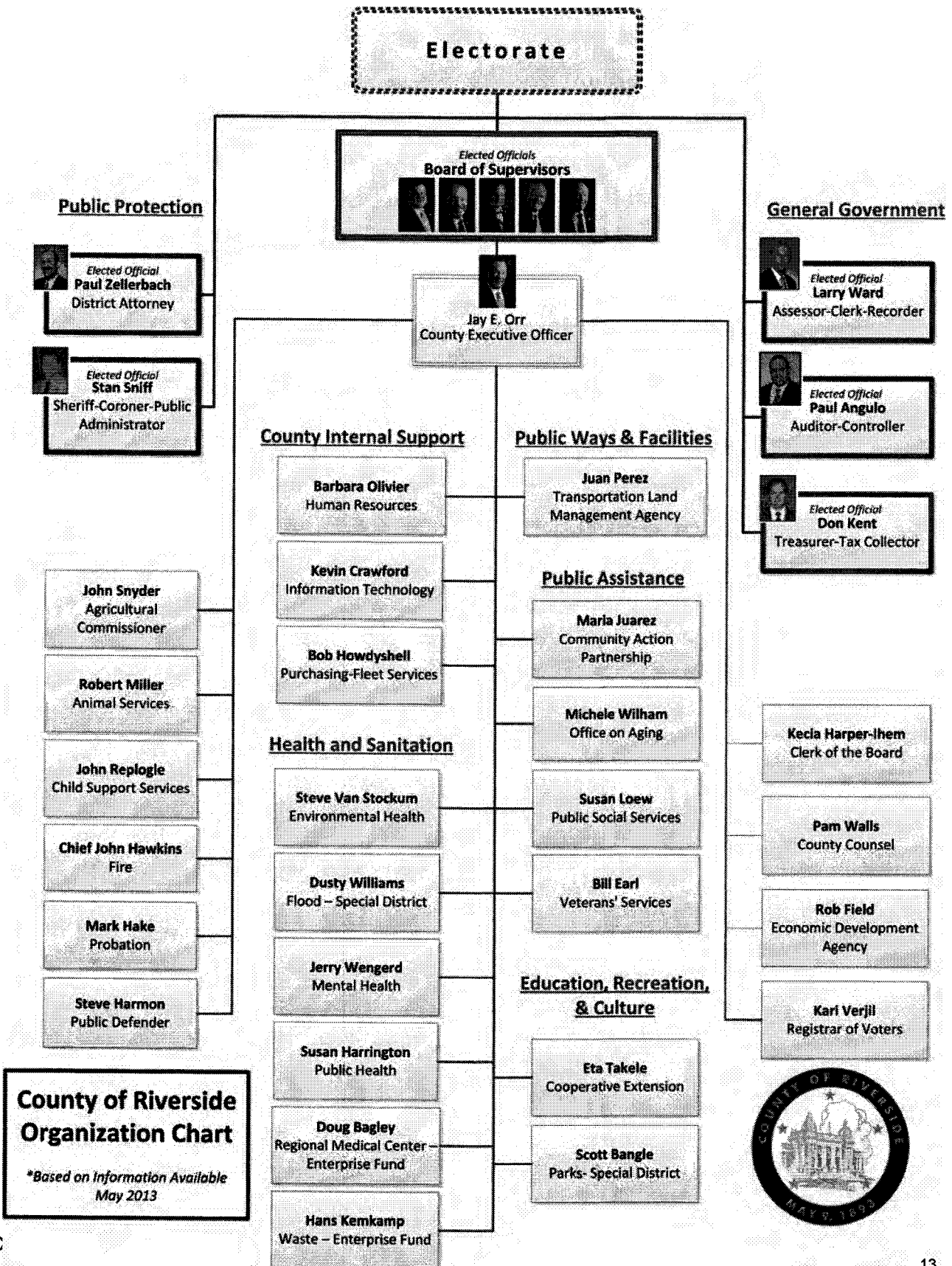
Even as the county is dealing with increasing costs and revenue losses to the recession, it has maintained its commitment to public safety. The Board of Supervisors authorized the Sheriff's Department to increase patrol levels in unincorporated areas to 1.2 officers per 1,000 residents over the next five years. Riverside County also has begun building a new jail in Indio to meet the challenges of California law that shifted detention and oversight of felons from state officials to the counties. Further jail expansion will be needed but the cost is so great that Riverside County must take greater advantage of alternative sentencing programs.

Riverside County also is organizing regular meetings with neighboring counties to strengthen relationships, share information and ideas, and help enhance communities by improving government. The meetings, which begin in August, will include budget and finance officials from Riverside, San Bernardino, and Orange counties. Future meetings will likely include participants from other counties.

Riverside County will continue to develop and implement comprehensive plans to address these myriad needs, from health care to jail operations, and adapt quickly to meet those rapidly changing challenges.



# ORGANIZATIONAL CHART



**County of Riverside Organization Chart**  
 \*Based on Information Available May 2013





**(This Page Intentionally Left Blank)**



## COUNTY FACTS AND FIGURES

Riverside County is the fourth largest county in the state, stretching nearly 200 miles across and comprising almost 7,300 square miles of fertile river valleys, low deserts, mountains, foothills and rolling plains. Riverside County shares borders with densely populated Los Angeles, Imperial, Orange, San Diego, and San Bernardino counties and spreads to within 14 miles of the Pacific Ocean to the Colorado River.

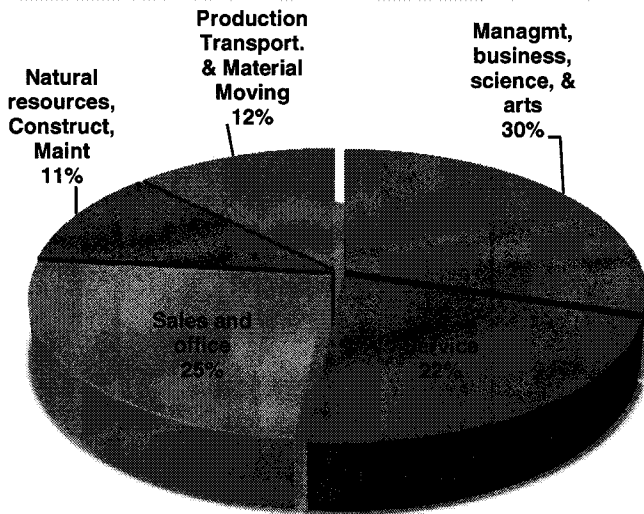
Riverside County is one of the largest counties in the state containing twenty-eight incorporated cities. More than three-quarters of the county's land area, and one-quarter of the county's population, lie outside these municipalities. Each elected member of the Board of Supervisors represents city, as well as unincorporated, residents.

## ECONOMIC PROFILE

The economic profile provides an overview of the economic characteristics of the county. The following narrative, charts, and tables illustrate the employment, income, and sales related information of Riverside County and its residents:

### 2011 Occupations of the Employed (County Civilians 16 years and over)

Source: United States Census Bureau, 2011 American Community Survey 1-Year Estimates



### County Employed (2011): \$861,583

(51% of the 16 years or older population)

Source: United States Census Bureau, 2011 American Community Survey 1-Year Estimates

### Taxable Sales (2011): \$29,927

Source: U.S. Department of Commerce, Bureau of Economic Analysis

### Top 25 Sales Tax Producers

- Aquatech
- Blackgold Operations
- Burberry
- California Trusframe
- Calvin Klein
- Chevron
- Circle K
- Coach
- Desert Sunlight
- Dos Lagos Argo
- French Valley Shell
- General Electric
- Genesis Solar
- Gucci
- Mecca Travel Center
- Subway
- Morongo Shell
- Nike
- Pilot Travel Center
- Ralph Lauren
- RDO Equipment
- Russell Sigler
- Space Prada Miu Miu
- Stater Bros
- Valley Detroit Diesel Allison
- Vons Fuel

Source: HdL Companies, Riverside County Third Quarter 2012 Sales Tax Update



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

## Assessed Valuation (2012): \$197,789,719,687

Source: County of Riverside Assessor-County Clerk-Recorder, 2012-2013 Annual Report

## Median Home Price (2011): \$222,700

Source: United States Census Bureau, 2011 American Community Survey 1-Year Estimates

## Median Family Income (2011): \$60,598

Source: United States Census Bureau, 2011 American Community Survey 1-Year Estimates

## Occupied Housing Units (2011): 684,794

Source: United States Census Bureau, 2011 American Community Survey 1-Year Estimates

*Owner Occupied: 451,415 (65.9%)*

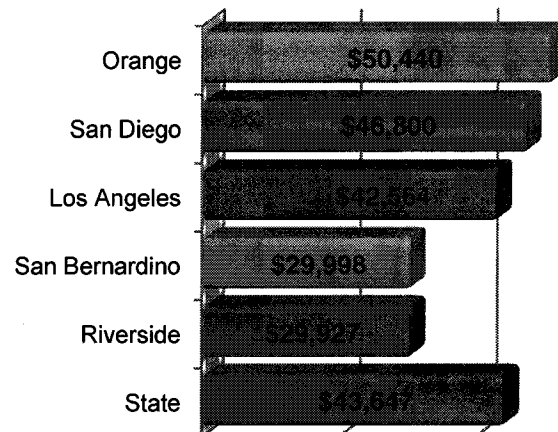
*Renter Occupied: 233,379 (34.1%)*

## Per Capita Personal Income (2011): \$29,927

Source: U.S. Department of Commerce, Bureau of Economic Analysis

## 2011 Per Capita Personal Income Comparison

Source: U.S. Department of Commerce, Bureau of Economic Analysis



## DEMOGRAPHICS

Demographic indicators explain the characteristics of human populations and population segments of a county. The following charts and tables illustrate the age, educational attainment, ethnicity, and household composition of Riverside County residents:

### Estimated January 2012 County Population by City

Source: State of California, Department of Finance, E-1 Cities, Counties, and the State Population Estimates with Annual Percent Change - January 1, 2011 and 2012

Banning	29,965	Lake Elsinore	53,024
Beaumont	38,851	La Quinta	38,075
Blythe	20,400	Menifee	80,589
Calimesa	7,998	Moreno Valley	196,495
Canyon Lake	10,689	Murrieta	104,985
Cathedral City	51,952	Norco	27,053
Coachella	41,904	Palm Desert	49,471
Corona	154,520	Palm Springs	45,279
Desert Hot Springs	27,638	Perris	70,180
Eastvale	55,602	Rancho Mirage	17,504
Hemet	80,089	Riverside	308,511
Indian Wells	5,035	San Jacinto	44,803
Indio	78,065	Temecula	103,092
Jurupa Valley	96,456	Wildomar	32,719

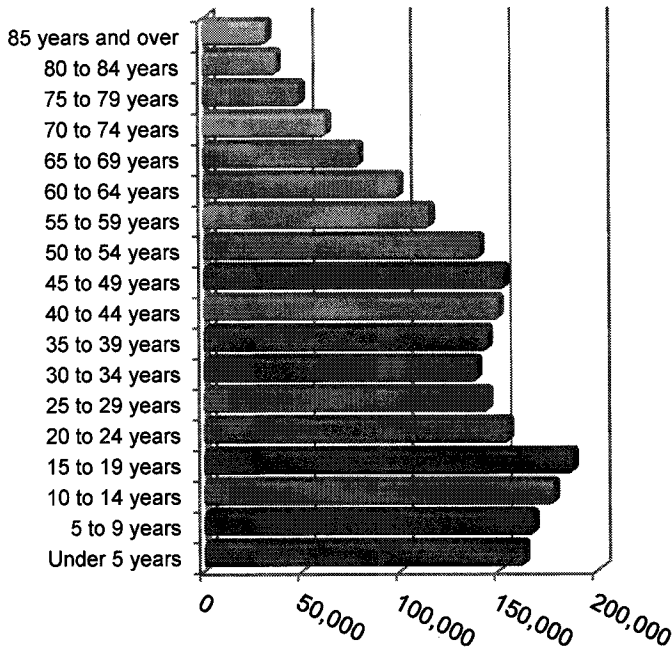
Incorporated Population  
Unincorporated Population  
**Riverside County Total Population**

1,870,944  
356,633  
**2,227,577**



**2010 County Population by Age**

Source: United States Census Bureau, 2010 Census



**Median Age (2010): 32.7**

Source: United States Census Bureau, 2010 Census

**Live Births (2010): 30,659**

Source: California Public Health, Center for Health Statistics, 2010

**Recorded Deaths (2010): 13,971**

Source: California Public Health, Center for Health Statistics, 2010

**Number of Households (2010): 686,260**

Source: United States Census Bureau, 2010 Census

Non-Family Households: 176,019

Family Households: 510,241

*With own children below 18: 257,077*

**Average Household Size (2010): 3.14**

Source: United States Census Bureau, 2010 Census

**Education Attainment**

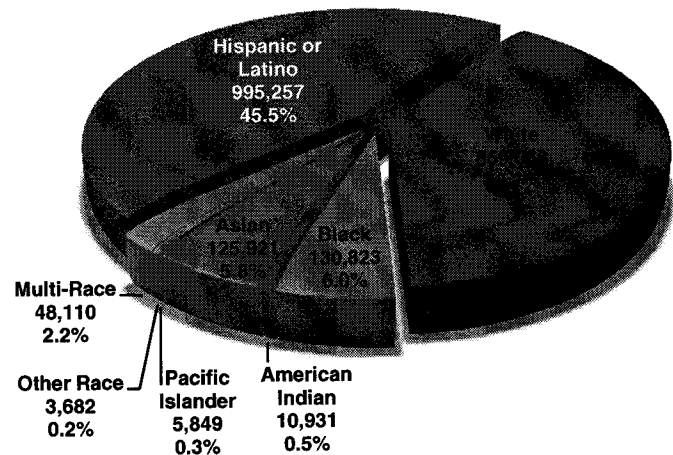
(2011 Estimate for population age 25 and over)

Less than 9 <sup>th</sup> grade:	9.5%
9 <sup>th</sup> to 12 <sup>th</sup> no diploma:	11.0%
High School Graduate:	25.9%
College/no degree:	25.9%
Associates degree:	7.3%
Bachelor's degree:	12.9%
Graduate or Professional degree:	7.4%

Source: U.S. Census Bureau, 2011 American Community Survey

**2010 County Population by Race/Ethnicity**

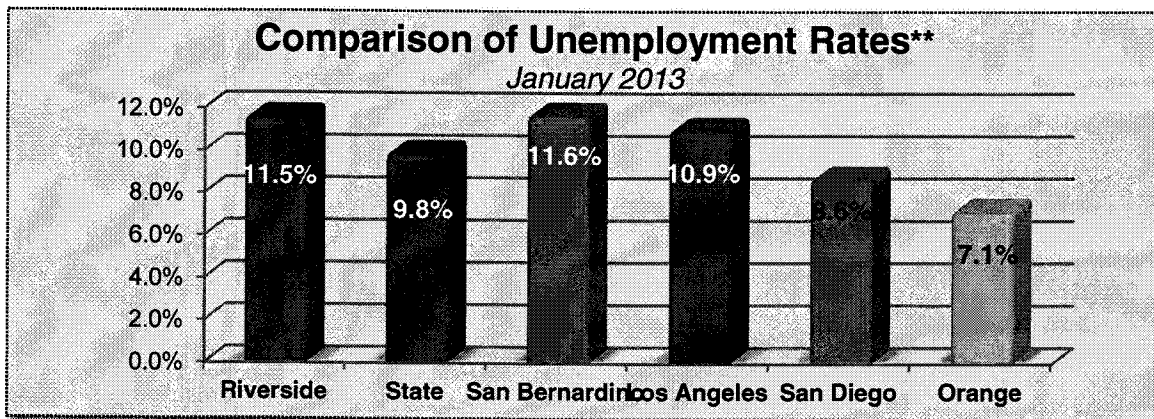
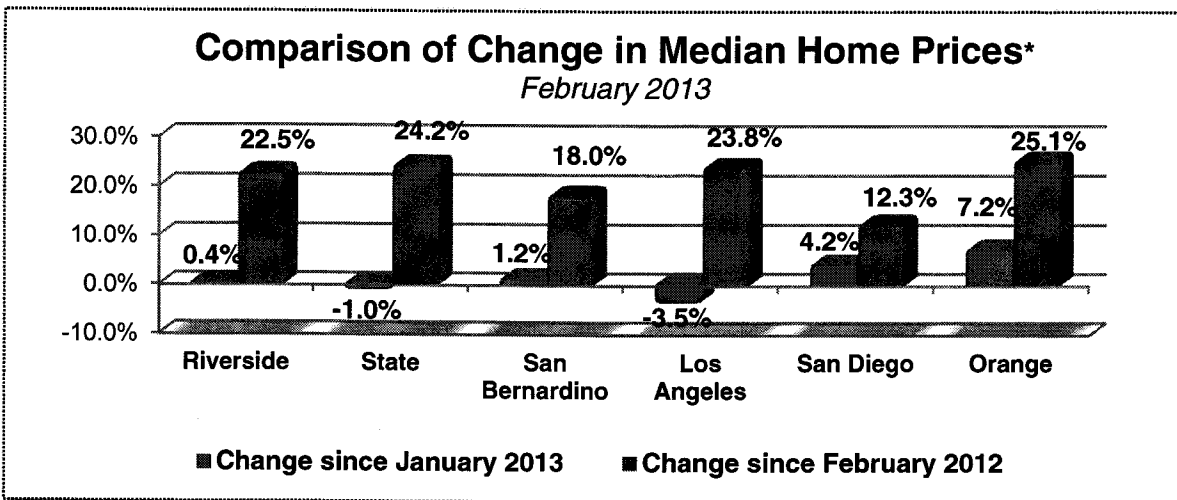
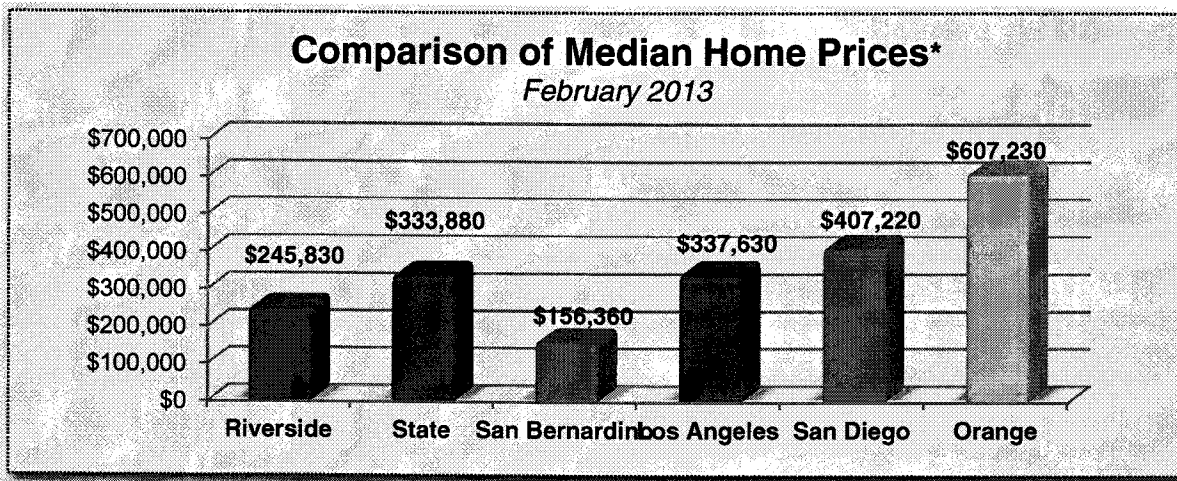
Source: United States Census Bureau, 2010 Census





OTHER STATISTICAL DATA AND COMPARISONS

The following are comparisons between the county, state, and surrounding counties.



\*Source: California Association of Realtors, February 2013

\*\*Source: Employment Development Department, March 2013 Report





## COUNTY FINANCIAL POLICIES AND PROCEDURES

The following is an overview of the various policies that the county adheres to in its financial management practices and budgetary decision-making process.

### GOVERNMENTAL FUND BALANCE AND RESERVE POLICY

Fund balance, the difference between assets and liabilities in a governmental fund, is a widely used component in government financial statements analysis. The Governmental Accounting Standards Board (GASB) issued Statement No. 54 to improve how fund balance information is reported and enhance its decision-making value. The county fund balance policy (Board of Supervisor Policy B-30, *Government Fund Balance and Reserve Policy*) applies to the governmental fund type which includes the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds. The policy can be found in its entirety on the county website at: <http://rivcocob.com/policy-b/POLICY-B30.pdf>.

The purpose of this policy is to establish the guidelines for the use of reserves with a restricted purpose versus an unrestricted purpose when both are available for expenditures; the establishment of stabilization arrangements for governmental funds and; the minimum fund balance allowable for governmental funds.

### GOVERNMENTAL FUND BALANCE CATEGORIES

In accordance with GASB Statement No. 54, all of the county’s governmental fund balances will be comprised of the following categories:

Nonspendable fund balance – amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

Restricted fund balance – amounts that are constrained to being used for a specific purpose by external parties such as creditors, grantors, laws, or regulations.

Committed fund balance – amounts that are committed for a specific purpose. These funds require action from the Board of Supervisors to remove or change the specified use. *Authority to commit: Commitments will only be used for specific purposes pursuant to a formal action by the Board of Supervisors. Board of Supervisors approval is required to establish, change, or remove a commitment.*

Assigned fund balance – amounts that have been set aside and are *intended* to be used for a specific purpose but are neither restricted nor committed. Assigned amounts cannot cause a deficit in unassigned fund balance. *Authority to assign: assignments within the general fund must be established by the county Executive Officer or an Executive Officer designee. No formal action is required to remove an assignment.*

Unrestricted



Unassigned fund balance – funds that are not reported in any other category and are available for any purpose within the General Fund. **The General Fund is the only fund that will have an unassigned fund balance.**

## **SPENDING PRIORITIZATION FOR FUND CATEGORIES**

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the Board to consider restricted amounts to be reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Board that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

## **MINIMUM FUND BALANCE POLICY FOR GOVERNMENTAL FUNDS**

Establishing guidelines for minimum fund balance for governmental funds is essential to ensuring a prudent level of fund balance is maintained for unanticipated expenditures, delays in revenue receipt, or revenue shortfalls.

### **Unassigned Fund Balance - General Fund**

The county shall maintain a minimum unassigned fund balance in its General Fund of at least 25 percent of the fiscal year's estimated discretionary revenue. A significant portion of the minimum unassigned fund balance may be used for one-time or short-term expenditures caused by an economic crisis and should be designated within an "Economic Uncertainty" account. Use of these funds should be as the last resort in balancing the county budget.

During the initial implementation of this policy, the Executive Office will develop a plan to ensure fund balance is at the minimum level within three years. The plan for accomplishing this will be included with the recommended budget submitted to the Board for approval each fiscal year. Following the initial implementation of the policy, if fund balance drops below the established minimum levels, the Executive Office will develop a plan to replenish the balance to established minimum levels within two years and submit the plan to the Board for approval.

### **Fund Balance – Special Revenue Funds**

Special Revenue fund balances shall be kept at the higher of the minimum level dictated by the funding source or an amount that does not fall below zero. In the event that the fund balance drops below the established minimum levels, the department with primary responsibility for expending the special revenue will develop a plan to replenish the balance to established minimum levels within two years and submit the plan to the Board for approval.



### **Committed Fund Balance - Disaster Relief**

The county shall commit a portion of General Fund for Disaster Relief. The use of these funds will be restricted to one-time or short-term expenditures that are the result of a natural disaster or act of terrorism. The funds restricted for this purpose shall be at least two percent of discretionary revenue or \$15 million, whichever is greater.

### **PENSION MANAGEMENT POLICY**

The county has adopted a debt management policy (Board of Supervisor Policy B-25, *Pension Management Policy*) to ensure the financial stability of the county through proper pension plan management. The purpose of this policy is to safeguard the public trust by assuring prudent decisions regarding the county's pension plans and other post-employment benefits, providing proper oversight of the benefits provided by these plans and their associated cost. This policy applies to all county Defined Benefit Pension Plans administered by the California Public Employees Retirement System (CalPERS). The policy can be found in its entirety on the county website at: <http://rivcocob.com/policy-b/POLICY-B25.pdf>.

### **THE PENSION ADVISORY REVIEW COMMITTEE (PARC)**

The Pension Advisory Review Committee (PARC), comprised of the county Treasurer (Chair), Finance Director, and Human Resources Director shall meet quarterly or as necessary to address county pension plan topics. The PARC shall prepare, at least annually each January, a public report of the county's pension plan status and related financing which shall include an analysis of the most recently available actuarial report from CalPERS. As a Board of Supervisor established committee, the PARC is subject to and will comply with all provisions of the Brown Act.

### **PENSION MANAGEMENT POLICY OVERVIEW**

The assets of county's pension plans constitute a trust independently administered by CalPERS which exists to satisfy the county's obligation to provide retirement benefits to all covered employees. The county bears the ultimate obligation to meet distribution obligations. The county will set contribution rates sufficient to:

1. Pay any amounts due to California Public Employees Retirement System,
2. Capture full cost of the annual debt service on any pension obligation bonds that are outstanding,
3. Collect the designated annual contribution if the county has established a Liability Management Fund in connection with the issuance of such bonds, and
4. Pay the cost of consultants hired to assist the Committee.

Any withdrawal of a group of employees from participation in the plans will not necessarily trigger a distribution of any assets. All contracts or grants will include the full amount of estimated pension cost in the contract or grant. Upon the termination of such contracts or



grants, a termination payment may be negotiated. Additionally if any employee group or department separates from the county, the associated actuarial liability and pension assets will be subject to an independent actuarially determined “true value.”

The county seeks to maintain a minimum funding level of 80 percent. To the extent the funding level falls below that, the county will prepare a plan to address the issue. Any proposed changes to pension benefits or liability amortization schedules will be reviewed by the Pension Advisory Review Committee, which shall provide the Board of Supervisors with an analysis of the long-term costs and benefits and related recommendations. Such evaluations are to take into account any outstanding Pension Obligation Bonds

### **PENSION OBLIGATION FINANCING**

Any issuance of pension related debt will be reviewed first by the PARC. The county will establish a Liability Management Fund in connection with the initial debt issuance pertaining to the Pension Plans and may do so for any future issuance. The Liability Management Fund shall be funded by capturing a portion of the projected savings associated with issuance and be used solely to retire pension bond debt and or be transferred to CalPERS to reduce any unfunded liability. The PARC will make an annual recommendation relating to the prepayment of Pension Obligation Financings or the annual CalPERS contributions and the potential savings available from CalPERS for such an early payment.

### **GANN LIMITATION**

Paul Gann was a California-based conservative political activist and founder of People's Advocate, Inc. In the late 1970s, Paul Gann and other spending-limit advocates formed a private group called "The Spirit of 13, Inc." and drafted a spending-limit initiative to restrict growth of tax-funded programs and services. The measure was placed on the November 1979 ballot as Proposition 4 or the “Gann Initiative.” The Gann initiative passed with nearly 75 percent of the voters approving. In the late 1980s/early 1990s, additional amendments were made to improve the legislation.

The Gann Initiative establishes and defines annual appropriation limits on state and local tax-funded governmental entities based on annual appropriations from the prior fiscal year. The legislation requires adjustments for changes in cost of living, population, the transfer of financial responsibility for various government activities from one level of government to another, and other specified factors. Appropriation limits may be established or temporarily changed by electorate. Any significant amount of tax revenue received above the Gann Limit must be refunded to taxpayer using future tax rebates or tax cuts within two fiscal years following year excess created. The Gann Limit calculation, as provided by the county Auditor-Controller, is provided on the following page.



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

## RIVERSIDE COUNTY OFFICE OF AUDITOR-CONTROLLER GANN LIMIT CALCULATION FY 2013/14

COUNTY ITEM	FY 2013/14
Base Year as adjusted for growth	2,246,290,798
Growth Factors:	
Cost of Living:	
1. Per. Cap. Pers. Inc. %	5.12
2. Loc. Ass'd. Val. Non-Res. Constr. %	0.12%
Population:	
1. Total County Pop. Change %	1.01%
2. Contiguous County Pop. Change % *	0.92%
3. Incorporated Areas Change %	1.14%
Factor Options:	
1. Per. Cap. Inc. & Tot. Cnty. Pop. Change	1.0618
2. Per. Cap. Inc. & Cont. Cnty. Pop. Change	1.0609
3. Per. Cap. Inc. & Incorp. Area Change	1.0632
4. Loc. Val. Non-Res. & Tot. Cnty. Pop. Change	1.0113
5. Loc. Val. Non-Res. & Cont. Cnty. Pop. Change	1.0104
6. Loc. Val. Non-Res. & Incorp. Area Change	1.0126
Optimum Factor**	1.0632
Gross Appropriation Limit	2,388,219,717
Adjust - Transfer of Responsibility	0.00
<b>GANN LIMIT ADJ. FOR TRANSFER OF RESPONSIBILITIES</b>	<b>2,388,219,717</b>
<b>APPROPRIATIONS OF TAXES SUBJECT TO LIMITATION</b>	
Total Appropriations:	
County Operating Funds	3,278,034,260
County Service Areas	13,241,716
	3,291,275,976
Less: Non-Proceeds of Taxes	
Statutory Exclusions	2,439,478,270
Qualified Capital Outlay	(19,436,788)
CSA Operating funds	9,094,778
Appropriation Subject to Limit	862,139,716
<b>APPROPRIATION OVER ( UNDER ) LIMIT</b>	<b>(1,526,080,001)</b>
<b>LIMIT OVERRIDE ELECTION</b>	<b>N/A</b>

Note \* Calculation based on average of Riverside County and five contiguous counties percent change in total county population.

\*\* The optimum factors are used for the Appropriation Limit calculation.



## **INVESTMENT POLICY**

The Treasurer's Statement of Investment Policy is presented annually to the county Investment Oversight Committee for review and to the Board of Supervisors for approval, pursuant to the requirements of Sections 53646(a) and 27133 of the California Government Code (the Code Section). The policy is limited in scope to only those county, school, special districts and other fund assets actually deposited and residing in the county Treasury. It does not apply to bond funds or other assets belonging to Riverside County, or any affiliated public agency the assets of which reside outside of the county Treasury.

## **INVESTMENT OVERSIGHT COMMITTEE (IOC)**

The Investment Oversight Committee (IOC) shall have 5 to 7 members chosen from the county Treasurer, Auditor-Controller, Executive Office (chair), Board of Supervisor representative, county Superintendent of Schools, schools and community college district representative, special district with funds in the county, Treasury representative and up to two members of the public. The duties of the IOC shall be those specified in sections 27133 (review of investment policies), 27134 (compliance audits) and 27137 (prohibits members from making investment decisions) of the Government Code and shall be limited to funds in the county Treasury pooled investment funds and any other funds outside the county Treasury whose investment are under the direct control of the county Treasurer or Board of Supervisors.

Members of the IOC shall be nominated by the county Treasurer and confirmed by the Board of Supervisors as openings occur. IOC members shall be advised of, and subject to, the conflicts of interest prohibitions in sections 27132.1 through 27132.3, and 27133(d) of the Government Code, as well as the limits on gifts and honoraria set by the Fair Political Practices Commission (FPPC). Each agency/fund investment officer will attend IOC meetings to respond to questions posed by the committee.

## **FIDUCIARY RESPONSIBILITY**

Section 27000.3 of the Code declares each treasurer, or governing body authorized to make investment decisions on behalf of local agencies, to be a trustee and therefore a fiduciary subject to the prudent investor standard. This standard, as stated in Code Section 27000.3 requires that "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the county treasurer or the board of supervisors, as applicable, shall act with care, skill, prudence, and diligence under the circumstances then prevailing, specifically including, but not limited to, the general economic conditions and the anticipated needs of the county and other depositors, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the county and the other depositors."



## PORTFOLIO OBJECTIVES

The first and primary objective of the Treasurer's investment of public funds is to safeguard investment principal; second, to maintain sufficient liquidity within the portfolio to meet daily cash flow requirements; and third, to achieve a reasonable rate of return or yield on the portfolio consistent with these objectives. The portfolio shall be actively managed in a manner that is responsive to the public trust and consistent with state law.

## AUTHORITY

Statutory authority for the Treasurer's investment and safekeeping functions are found in Code Sections 53601 and 53635 et. seq. The Treasurer's authority to make investments is to be renewed annually, pursuant to state law. It was last renewed by the Board of Supervisors on December 27, 2012 by county Ordinance No. 767.16. Code Section 53607 effectively requires the legislative body to delegate investment authority of the county on an annual basis.

## AUTHORIZED INVESTMENTS

Investments shall be restricted to those authorized in Code Sections 53601 and 53635 as amended and as further restricted by this policy statement. All investments shall be governed by the restrictions shown in Schedule I which defines the type of investments authorized, maturity limitations, portfolio diversification, credit quality standards (two of the three nationally recognized ratings shall be used for corporate and municipal securities), and purchase restrictions that apply.

The Treasurer's Statement of Investment Policy is available in its entirety on the county Treasurer's website: <http://www.countytreasurer.org/pdf/InvestmentPolicy.pdf>

## DEBT MANAGEMENT POLICY

The county has adopted a debt management policy (Board of Supervisor Policy B-24, *Debt Management Policy*) to ensure the financial stability of the county, reduce the county's cost of borrowing, and protect the county's credit quality through proper debt management. This policy applies to all direct county debt, conduit financing, and land secured financing. The policy can be found in its entirety on the county website at: <http://rivcocob.com/policy-b/POLICY-B24.pdf>.

## DEBT ADVISORY COMMITTEE

The Debt Advisory Committee (DAC), comprised of the county Executive Officer (chair), Treasurer, Auditor Controller, County Counsel, Economic Development Agency Director, Community Facilities District/Assessment District Administrator, and General Manager Chief Engineer, Flood Control, and Water Conservation will review proposed county-related financings at least once prior to final approval by the Board of Supervisors. The DAC will act on items brought before it with either a "Review and File" or "Review and



Recommend” action. DAC meetings shall take place monthly or on the call of the chairperson. Each proposed financing brought before the DAC will provide the committee with:

1. Detailed description of the type and structure of the financing,
2. Full disclosure of the specific use of the proceeds,
3. Description of the public benefit to be provided by the proposal,
4. Principal parties involved in the financing,
5. Anticipated sources of repayment,
6. Estimated Sources and Uses Statement,
7. Any credit enhancements proposed,
8. Anticipated debt rating, if any, and
9. Estimated debt service schedule.

### **DEBT MANAGEMENT POLICY OVERVIEW**

Long-term debt shall not be used to finance ongoing operational costs. When possible, the county shall pursue alternative sources of funding, such as pay-as-you-go or grant funding, in order to minimize the level of direct debt. Additionally, the county shall use special assessment, revenue, or other self-supporting debt instead of General Fund obligated debt whenever possible. Any debt issued shall not have a maturity date beyond the useful life of the asset being acquired or constructed by the debt proceeds.

Long-term, general fund obligated debt will be incurred, when necessary, to acquire land or fixed assets, based upon the priority of the project, and the ability of the county to pay. This debt shall be limited to those capital improvements that cannot be financed from current revenues. The project should be integrated with the county’s long-term financial plan and Capital Improvement Program.

The county shall establish an affordable debt level in order to preserve credit quality and ensure sufficient revenue is available to pay annual debt service. As such, aggregate debt service, excluding self-supporting debt, should not exceed seven percent of General Fund discretionary revenue, and will not exceed ten percent without the Board of Supervisors’ approval. The debt level will be recalculated at the time of a new bond issue. The Board of Supervisors will be notified if any bonds to be issued cause the debt level to exceed the seven percent threshold. The debt level will be calculated by comparing seven percent of discretionary revenue to the aggregate debt service, excluding self-supporting debt.

The county will use its best efforts to maintain a variable rate debt ratio in an amount not to exceed 20 percent of the total outstanding debt, excluding variable rate debt that is hedged with cash, cash equivalent, or a fixed-rate swap.





The county shall review outstanding debt and initiate fixed-rate refundings, or alternative financing products, when there is either an economic benefit or noneconomic benefit to the county's financial or operating position. Net present value savings (calculated according to industry standards) from a fixed-rate refunding should be at least three percent of the refunded bonds. Net present value savings from use of an alternative financing product should be at least five percent of the refunded bonds. Refunding debt shall not extend the maturity beyond the original debt being refunded without compelling justification.

Each county department, agency, district or authority issuing or managing debt will ensure that applicable state and federal regulations and laws regarding disclosure are observed in all financings. Additionally, each responsible county department, agency, district, or authority will ensure that annual reports and material event notices are filed with the appropriate state and/or federal agencies in a timely manner. Each responsible county department, agency, district, or authority will provide an annual certificate to the DAC of its compliance or non-compliance with state and/or federal disclosure laws. As required under the Securities Exchange Act of 1934 each responsible county department, agency, district or authority will notify the DAC as soon as possible of any material event (but not limited to) listed in Rule 15c2-12.

### **CONDUIT FINANCING**

The county encourages the development of residential housing that is intended to provide quality, affordable single family housing for the first time home buyer within both the incorporated and unincorporated areas of the county. The county also encourages:

- Development of residential housing which will comply with both federal and state requirements for low and moderate-income multi-family housing within the incorporated and unincorporated areas of the county.
- Commercial, retail, industrial and other development projects which will increase the employment base within the county in order to create a synergistic jobs/housing balance throughout the county and enhance the overall tax base of the county.

### **LAND SECURED FINANCING**

The county encourages the development of commercial or industrial property that results in reciprocal value to the county (i.e., increased jobs, property or sales tax revenues, major public improvements). The county will consider the use of community facilities districts (CFDs) or special benefits assessment districts (ADs), as well as other financing methods to assist these types of development. When, in the county's opinion, the public facilities of a residential development represent a significant public benefit, public financing may be considered. Significant public benefit may be defined as a public facility having regional impact and/or benefit to that beyond the proposed development.



Projects will comply with the requirements of the Improvement Act of 1911, the Municipal Improvement Act of 1913, the Improvement Bond Act of 1915, or the Community Facilities Act of 1982, and provisions of Board Policy B-12.

### **ALTERNATE FINANCING PRODUCTS**

Alternative financing products shall be used only for appropriate financial objectives, such as: to achieve greater debt savings by taking advantage of market conditions; to better manage of county assets and liabilities; to reduce interest rate risk; and to increase cash flow savings.

The county shall not use an alternative financing product for speculative purposes and Board of Supervisors approval shall be required prior to the initiation of any alternative financing product transactions. Such approval may provide for the delegation of authority to actively manage the transaction.

Each interest rate swap agreement shall include payment, term, security, collateral, default remedy, termination and other terms, conditions and provisions as the county Finance Director, in consultation with County Counsel and the county Treasurer, shall deem necessary or desirable. To minimize counterparty risk the county may enter into swap agreements only with counterparties rated AAA by at least one rating agency, and each counterparty shall have a minimum capitalization of \$150 million. Diversification of counterparties is the expressed goal of the county. Selection of counterparties to transactions will take this into account.

The county will not provide collateral to secure its obligations under swap agreements, if the credit rating of the counterparty falls below AAA by any rating agency, collateral shall be posted by the counterparty on a timely basis. Collateral, equaling at least 102 percent of the SWAP amount shall consist of cash or U.S. Government securities deposited with a third party trustee.

All swap agreements shall contain a provision granting the county the right to optionally terminate the agreement at any time over the term of the agreement. A termination payment to or from the county may be required at the time of termination. It is the intent of the county not to make a termination payment to a counterparty that does not meet its contractual obligations under the swap agreement. To the extent possible, the form of the interest rate swap agreement should incorporate the prevailing industry standards (the PSA Master Swap Agreement). Any up-front payments or termination payments shall be used for one-time capital costs only, unless so directed by the Board of Supervisors.

### **COUNTY DEBT PROFILE**

The county has \$637 million of lease-backed bonds and \$347 million of pension obligation bonds outstanding as of June 1, 2013. In FY 12/13, combined debt service (long-term leases and pension obligation bonds) was \$102 million. The existing level of debt service will reach a maximum of \$108.2 million in FY 18/19.



## County of Riverside – Recommended Budget

Fiscal Year  
2013/14

---

Current Lease payments, excluding 2013 financing, are 3 percent of projected 2013-14 general fund revenues. A significant portion of the county's debt service is paid by non-general fund sources. It is the county's policy to identify non-general fund revenues to support debt repayment as much as possible:

- 25 percent of the county's debt is repaid directly from the general fund.
- 75 percent of the county's debt has offsetting sources of revenue including tobacco settlement, hospital revenue, redevelopment pass-through revenues, library fees, and court fees.

The table on the following page lists the county's long-term debt obligations.



## County of Riverside – Recommended Budget

Fiscal Year  
2013/14

Table 1

### County of Riverside – Long Term Debt Obligations

**Lease Revenue Bonds:**

1993 Series B Hospital Project	7,475,000
1997 Series A Hospital Project	38,136,209
1997 Series C Hospital Project	3,265,000
2012 Series A Hospital Refunding Project	87,230,000
2012 Series B Hospital Refunding Project	3,020,000
2000 Southwest Justice Center Project	2,240,000
2008 A Southwest Justice Center Project	78,895,000
2008 Series A PDFA Lease Revenue Bonds	61,480,000
2008 Series A SCFA Lease Revenue Bonds	14,340,000
2012 CAC Refunding Project	31,800,000
2012 PFA Lease Revenue Bonds	16,995,000
Total Lease Revenue Bonds:	344,876,209

**Certificates of Participation:**

1985 Public Facilities	39,800,000
1990 Monterey Avenue Project	4,800,000
2003 Series A Historic Court Project	11,220,000
2003 Series B Capital Facilities Project	2,155,000
2005 Series A Capital Improv and Family Law Ref Projects	44,575,000
2005 Series B Historic Court Refunding Project	18,720,000
2006 Series A Capital Improvement Projects	31,495,000
2007 A PSEC and Refunding Projects	49,280,000
2009 PSEC & Woodcrest Library Refunding Projects	45,440,000
2009 Larson Justice Ctr Refunding Project	20,475,000
US District Court Project	11,657,719
Bankruptcy Courthouse Project	8,300,000
Total Certificate of Participation:	287,917,719

**Private Placement Bond:**

2011 Monroe Park Building Lease	4,420,000
---------------------------------	-----------

**Taxable Pension Obligation Bond:**

2005 Series A Pension Obligation Bonds	346,790,000
--	-------------



### **BUDGETING AND FINANCIAL FORECASTING**

On or before October 2 of each fiscal year, after conducting public hearings concerning the proposed budget, the Board of Supervisors is mandated to adopt a budget in accordance with California Government Code Sections 29000-29144 and 30200 (commonly known as the County Budget Act). Local governments are required to pass a balanced budget each fiscal year. Although a budget may be balanced by statutory definitions, it may not be structurally balanced to maintain financial stability for multiple years into the future. For FY 13/14, the county's recommended budget is balanced as defined by statute and is structurally balanced – although this balance is fragile.

The county has a financial planning process that assesses short-term and long-term financial implications of current and proposed policies. The key component in this planning process is the five-year forecast of revenues and expenditures. To assist with the revenue forecast, the county hires independent economists from California State University, Fullerton, and Beacon Economics. These economists gather economic data from a national, state, and local level and develop a five-year revenue forecast for the county. The county uses this information along with anticipated expenditures to develop short-term and long-term plans to maintain the financial health and stability of the county.

### **BUDGET PRIORITIES AND STRUCTURAL BALANCE**

The Board of Supervisors highest budget priorities for FY 13/14 are as follows:

- Fulfill the Board's commitment to public safety by developing a five year plan for achieving a patrol ratio of 1.2 Deputy Sheriff per 1,000 residents and increasing staff levels in the jail and court services.
- Eliminate the Riverside County Regional Medical Center's (RCRMC) \$50-70 million negative cash balance. If borrowing is the solution for eliminating this cash deficit, it will be accomplished without jeopardizing the county or the Treasurer's pooled investment fund rating. Huron Consultants, LLC has been hired to complete an evaluation of the financial and operation performance of the hospital and develop a report with recommendation for improvement.
- Rebuild reserves to more adequate levels within the next five years.
- Restore department budget to levels that support adequate service levels to county constituents.

The FY 13/14 recommended budget is structurally balanced – although this balance is fragile. Structural balance is ongoing operating costs are supported with ongoing funding sources. During this period of economic recovery, the Board remains steadfast in its course of prudent fiscal management, including a conservative investment policy for pooled funds in the county Treasury and the judicious use of debt financing for its Capital Improvement Program.



## **BASIS OF BUDGETING**

The FY 13/14 recommended operating budget includes all operating, capital, and debt service requirements of the county for the fiscal year which begins July 1, 2013 and ends June 30, 2014.

Annual budgets for governmental fund types are adopted on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Budgeted governmental funds consist of the General Fund, major funds, and some non-major funds (all special revenue funds, certain debt service funds, and certain capital projects funds). Proprietary funds use the full accrual basis.

As adopted by the Board, expenditures are controlled by the county at the budgetary unit level, which is the organization level, for each appropriation (object) class. The appropriation classes are salaries and benefits, services and supplies, other charges, capital assets, transfers out, and intra-fund transfers.

## **BUDGET PROCESS AND TIMELINE**

From inception to adoption, the budget process can take between 9 to 11 months to complete. The budget development and adoption phase of the process begins with the development of service rates by internal service departments and ends with the final adoption of the budget. The budget amendment phase of the process takes place during the fiscal year.

### **Budget Development and Adoption Process**

#### October through December

Internal service departments develop service rates based on anticipated operating budgets for the next fiscal year and submit to the Auditor-Controller's Office for review and approval in accordance with Board of Supervisor Policies B-4, *Rates Charged for Current Services* and B-28, *Charges for Internal Services*.

The Executive Office begins to develop budget guidelines for the next fiscal year based on preliminary economic indicators, revenue forecasts, and Board of Supervisors priorities expressed during the first quarter budget report presentation. The Executive Office also works with Riverside County Information Technology (RCIT) and Human Resources to prepare the Budget Administration System for the Enterprise (BASE) for use. BASE is the county system for submitting requested budgets to the Executive Office for inclusion in the budget recommendations submitted to the Board of Supervisors for approval.

#### January through February

The Executive Office holds two "budget kickoff meetings" for department personnel responsible for budget preparation. Information about budget targets, deadlines, and guidelines are distributed during these meetings. BASE training is also provided when



## County of Riverside – Recommended Budget

Fiscal Year  
2013/14

appropriate and time allows. The BASE system “goes live” for budget entry. Internal service rates are also submitted to the Board of Supervisors for approval.

The Executive Office provides an overview of budget conditions for the upcoming fiscal year during the mid-year budget report presentation. Additional guidance regarding budget priorities is solicited from the Board of Supervisors.

### March through April

Departments submit budget requests to the Executive Office for review and inclusion in the budget recommendations to be presented to the Board of Supervisors. Budget impact workshops may be held to provide information about the anticipated impact of budget guidelines on service levels. Additional guidance regarding budget priorities is solicited from the Board of Supervisors during these hearings.

If economic conditions allow, departments are requested to submit new capital improvement project requests to the Executive Office. *Due to current economic condition, new requests were not solicited for FY 13/14.*

### May through June

The economists from California State University, Fullerton, and Beacon Economics present their economic forecast with the third quarter budget report presentation to the Board of Supervisors in May.

The Capital Improvement Project (CIP) plan and recommended budget are submitted to the Board of Supervisors for approval in June. Budget hearings are conducted and any additional directives from the Board of Supervisors are incorporated into the final adopted budget.

### July through September

The Executive Office modifies the recommended budget to reflect changes addressed during budget hearings. Typically, the recommended changes would be presented to the Board of Supervisors for approval in July. For FY 13/14, the recommended changes will be presented to the Board of Supervisors in September. This will allow the Auditor-Controller to complete the year-end closing of financials and provide a more accurate general fund balance total. This fund balance will be carried over for use in the FY 13/14 budget.

### October to November

The Executive Office updates the BASE system with the changes and prepares the adopted budget book. Copies of the printed budget book are submitted to the state Controller’s Office in accordance with the County Budget Act (California Government Code Sections 29000-29144 and 30200).



## County of Riverside – Recommended Budget

Fiscal Year  
2013/14

---

### Budget Amendment Process

The County Budget Act authorizes counties to amend the adopted budget through a budget revision process. For county departments, amendments may be requested by placing the item on the Board of Supervisors meeting agenda as required by Board of Supervisor Policy A-5, *Board of Supervisors' Agenda Procedure*. The Executive Office also presents a quarterly budget report three times a year (typically November, February, and May) and will recommend amendments to the adopted budget. Amendments to the adopted budget requires a 4/5 vote from the Board of Supervisors.





**FY 13/14 Budget Development Schedule at a Glance**





**(This Page Intentionally Left Blank)**



## OPERATING BUDGET SUMMARY

### BUDGET OVERVIEW

#### COUNTYWIDE REVENUE AND SPENDING

The FY 13/14 recommended budget establishes about \$4.7 billion in appropriations for Riverside County, a decrease of almost 6 percent from FY 12/13. Countywide revenue is expected to decrease to about \$4.3 billion. The difference, \$418 million, is backed with fund balance and reserves. These fund balances and reserves represent revenue collected in earlier fiscal years.

The county's budget is divided into three fund groups: governmental, proprietary, and special district. Governmental funds account for basic services such as public protection, social services, and general administration. Proprietary funds, such as the county hospital, reflect activities financed primarily by revenue generated from the activities themselves. Special districts are separate local governmental agencies created to perform governmental or proprietary functions within limited boundaries. When local taxes are inadequate, or when competing demand for existing funds makes it difficult for the county to provide all the services county constituents' desire, special districts can be formed to pay for new or higher levels of existing services. The following table compares the county budget by fund group.

Table 2

#### Fiscal Year Comparison of the County Budget

(In Millions)

	FY12/13 Adopted Budget	FY13/14 Recommended Budget	Change (\$)	Change (%)
<b>Estimated Appropriations</b>				
Governmental funds	3,573.5	3,276.1	(297.4)	(8.3%)
Proprietary funds	1,058.7	1,080.0	21.3	2.0%
Special District funds	340.1	338.6	(1.5)	(0.4%)
<b>All County Funds</b>	<b>\$4,972.3</b>	<b>\$4,694.7</b>	<b>(\$277.6)</b>	<b>(5.6%)</b>
<b>Estimated Revenue</b>				
Governmental funds	3,302.5	3,132.5	(170.0)	(5.1%)
Proprietary funds	987.4	936.7	(50.7)	(5.1%)
Special District funds	227.8	211.1	(16.7)	(7.3%)
<b>All County Funds</b>	<b>\$4,517.7</b>	<b>\$4,280.3</b>	<b>(\$237.4)</b>	<b>(5.3%)</b>

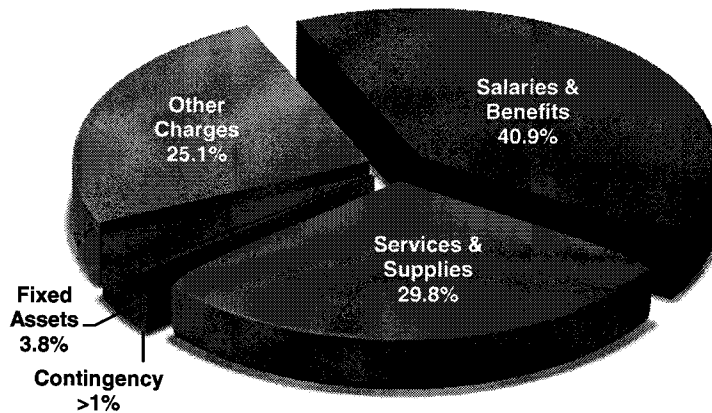
The county anticipates spending 41 percent of its resources on salaries and benefits. Another 55 percent goes toward payments on debt and intra-county transactions, supplies,



and other charges (such as judgments and taxes). About 4 percent of county appropriations are budgeted to acquire capital assets. Chart 1 on the next page illustrates countywide spending by category.

**Chart 1**

## Countywide Appropriations (by Category)

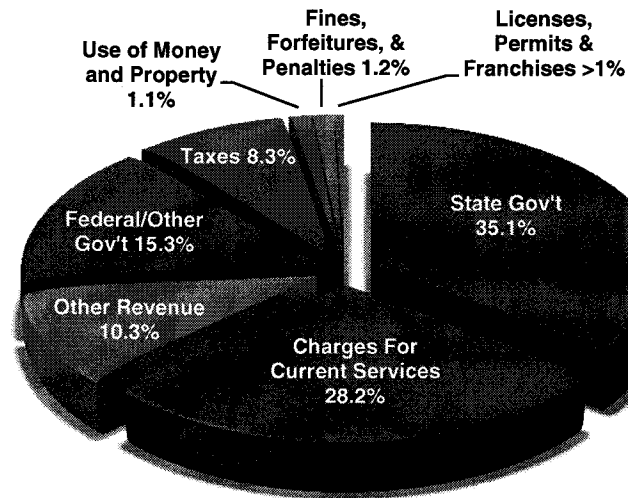


The county's largest revenue source is derived from the state government. The smallest sources come from licenses, permits and franchises; use of money and property; and fines, penalties and forfeitures. Together, the smaller sources represent less than three percent of the county's total revenue. The chart on the following page reflects countywide revenue by its source.



### Chart 2

#### Countywide Revenue (by Source)



The governmental fund group accounts for most of the county's finances and includes:

- General fund - the county's basic operating fund, used to report all operating activity not accounted for in other specialized funds.
- Special revenue funds - used to report the operating activity associated with specific revenue sources restricted to a particular purpose.
- Capital project funds – used to report the operating activity associated with the construction, rehabilitation, and acquiring capital assets.
- Debt service funds – used to report activity associated with debt repayment.

The proprietary fund group includes internal-service and enterprise funds. Internal-service funds are used to account for operating activity between county departments that are supported by cost recovery. Enterprise funds are used to account for county functions primarily supported with user charges to external parties. The following table compares the FY 12/13 final adopted budget to the FY 13/14 recommended budget and summarizes spending by fund group.



## County of Riverside – Recommended Budget

Fiscal Year  
2013/14

**Table 3**

### Fiscal Year Comparison of County Appropriations (In Millions)

	FY12/13 Adopted Budget	FY13/14 Recommended Budget	Change (\$)	Change (%)
<b>Governmental Funds</b>				
General fund	2,512.8	2,651.6	138.8	5.5%
Special revenue funds	576.2	370.6	(205.7)	(35.7%)
Capital project funds	270.1	203.1	(67.0)	(24.8%)
Debt service funds	196.2	37.6	(158.7)	(80.8%)
<i>Total governmental funds</i>	<i>\$3,555.4</i>	<i>\$3,262.8</i>	<i>(\$292.6)</i>	<i>(8.2%)</i>
<b>Proprietary Funds</b>				
Internal service funds	709.3	688.0	(21.2)	(3.0%)
Enterprise funds	340.2	375.9	35.7	10.5%
<i>Total proprietary funds</i>	<i>\$1,049.5</i>	<i>\$1,063.9</i>	<i>\$14.5</i>	<i>1.4%</i>
<b>Special District Budgets</b>				
IHSS Public Authority	2.6	2.9	0.3	9.7%
Parks and Open Space District	29.1	20.7	(8.4)	(28.9%)
County service areas	19.2	13.2	(6.0)	(31.2%)
Flood Control District	177.0	195.1	18.1	10.2%
Waste Management District	4.0	4.4	0.4	9.0%
Capital Finance	80.2	75.1	(5.1)	(6.4%)
Cemetery District	0.7	0.5	(0.2)	(28.8%)
Children and Families Comm.	27.3	26.8	(0.5)	(1.8%)
<i>Total special districts</i>	<i>\$340.1</i>	<i>\$338.6</i>	<i>(\$1.6)</i>	<i>(0.5%)</i>
<b>Total gross appropriations</b>	<b>\$4,972.3</b>	<b>\$4,694.7</b>	<b>(\$277.7)</b>	<b>(5.6%)</b>

Financing sources include all new revenue, any released reserves, and fund balance carried over from the previous year. Financing uses include all new appropriations and increases to reserves. By law, budgeted financing sources must equal financing uses. The table below summarizes the FY 13/14 recommended spending plan by financing sources and uses. In total, about \$418 million in reserves and fund balance will be needed to support planned spending.



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

**Table 4**

**Summary of Sources and Uses by Fund Type**  
(In Millions)

<b>Total Financing Sources</b>	Fund Balance and Reserve Cancellations	Financing Sources	Total Available Financing
General fund	79.6	2,583.4	2,663.0
Special revenue funds	5.6	369.8	375.4
Capital project funds	61.7	141.7	203.4
Debt service funds	0.0	37.6	37.6
Internal service funds	33.6	358.3	391.9
Enterprise funds	109.7	578.3	688.0
Special district funds	128.0	211.1	339.1
	<b>418.2</b>	<b>4,280.2</b>	<b>4,698.4</b>

<b>Total Financing Uses</b>	Provisions for Reserves	Operating Expenditures	Total Available Requirements
General fund	2,660.6	2.3	2,662.9
Special revenue funds	374.8	0.6	375.4
Capital project funds	203.1	0.3	203.4
Debt service funds	37.6	0.0	37.6
Internal service funds	391.9	0.0	391.9
Enterprise funds	688.0	0.0	688.0
Special district funds	338.6	0.6	339.2
	<b>4,694.6</b>	<b>3.8</b>	<b>4,698.4</b>

Schedules 1 and 2 provide details about the information summarized above.



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

---

## SCHEDULE 1: ALL FUNDS SUMMARY



**State Controller Schedules** **County of Riverside**  
**County Budget Act** **All Funds Summary**  
**January 2010 Edition, revision #1** **Fiscal Year 2013-14**

Actual  Estimated

Schedule 1

Fund Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
General Fund	\$ 43,509,932	\$ 34,791,408	\$ 2,583,366,482	\$ 2,661,667,822	\$ 2,659,339,822	\$ 2,328,000	\$ 2,661,667,822	
Special Revenue Fund	\$ -	\$ 5,580,459	\$ 369,785,268	\$ 375,365,727	\$ 374,806,645	\$ 559,082	\$ 375,365,727	
Capital Project Fund	\$ -	\$ 61,692,863	\$ 141,714,238	\$ 203,407,101	\$ 203,106,885	\$ 300,216	\$ 203,407,101	
Debt Service Fund	\$ -	\$ -	\$ 37,593,610	\$ 37,593,610	\$ 37,593,610	\$ -	\$ 37,593,610	
<b>Total Governmental Funds</b>	<b>\$ 43,509,932</b>	<b>\$ 102,064,730</b>	<b>\$ 3,132,459,998</b>	<b>\$ 3,278,034,260</b>	<b>\$ 3,274,846,962</b>	<b>\$ 3,187,298</b>	<b>\$ 3,278,034,260</b>	
<b>Other Funds</b>								
Internal Service Funds	\$ -	\$ 33,598,416	\$ 358,332,434	\$ 391,930,850	\$ 391,930,850	\$ -	\$ 391,930,850	
Enterprise Funds	\$ -	\$ 109,721,752	\$ 578,327,430	\$ 688,049,182	\$ 688,049,182	\$ -	\$ 688,049,182	
Special District and Other Agencies	\$ -	\$ 128,053,723	\$ 211,076,828	\$ 339,130,551	\$ 338,559,320	\$ 571,231	\$ 339,130,551	
<b>Total Other Funds</b>	<b>\$ -</b>	<b>\$ 271,373,891</b>	<b>\$ 1,147,736,682</b>	<b>\$ 1,419,110,583</b>	<b>\$ 1,418,539,352</b>	<b>\$ 571,231</b>	<b>\$ 1,419,110,583</b>	
<b>Total All Funds</b>	<b>\$ 43,509,932</b>	<b>\$ 373,438,621</b>	<b>\$ 4,280,196,290</b>	<b>\$ 4,697,144,843</b>	<b>\$ 4,693,386,314</b>	<b>\$ 3,759,529</b>	<b>\$ 4,697,144,843</b>	
Arithmetic Results				COL 2 + 3 + 4 = COL 5 COL 5 = COL 8			COL 6+7 = COL 8 COL 5 = COL 8	
Government Fund Totals Transferred From	SCH 2, COL 2	SCH 2, COL 3	SCH 2, COL 4	SCH 2 COL 5 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	SCH 2, COL 8 COL 5 = COL 8	
Internal Service Fund From		SCH 10, COL 5 If Net Assets <Decrease>	SCH 10, COL 5		SCH 10, COL 5	SCH 10, COL 5 If Net Assets Increase		
Enterprise Fund From		SCH 11, COL 5 If Net Assets <Decrease>	SCH 11, COL 5		SCH 11, COL 5	SCH 11, COL 5 If Net Assets Increase		
Special Districts Fund From	SCH 12, COL 2	SCH 12, COL 3	SCH 12, COL 4	SCH 12, COL 5	SCH 12, COL 6	SCH 12, COL 7	SCH 12, COL 8 COL 5 = COL 8	



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

---

## SCHEDULE 2: GOVERNMENTAL FUNDS SUMMARY

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Riverside  
 Governmental Funds Summary  
 Fiscal Year 2013-14

Schedule 2

Actual   
 Estimated

Fund Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
<b>General Fund</b>								
10000 General Fund	\$ 43,509,932	\$ 34,791,408	\$ 2,583,366,482	\$ 2,661,667,822	\$ 2,659,339,822	\$ 2,328,000	\$ 2,661,667,822	
<b>Total General Fund</b>	<b>\$ 43,509,932</b>	<b>\$ 34,791,408</b>	<b>\$ 2,583,366,482</b>	<b>\$ 2,661,667,822</b>	<b>\$ 2,659,339,822</b>	<b>\$ 2,328,000</b>	<b>\$ 2,661,667,822</b>	
<b>Special Revenue Fund</b>								
20000 Transportation	-	-	\$ 171,238,183	\$ 171,238,183	\$ 170,701,176	\$ 537,007	\$ 171,238,183	
20200 Tran-Lnd Mgmt Agency Adm	-	\$ 1,647,045	\$ 9,008,372	\$ 10,655,417	\$ 10,655,417	-	\$ 10,655,417	
20250 Building Permits	-	\$ 185,000	\$ 5,688,650	\$ 5,873,650	\$ 5,873,650	-	\$ 5,873,650	
20260 Survey	-	-	\$ 4,638,855	\$ 4,638,855	\$ 4,638,855	-	\$ 4,638,855	
20300 Landscape Maintenance District	-	\$ 406,404	\$ 1,013,600	\$ 1,420,004	\$ 1,420,004	-	\$ 1,420,004	
21000 Co Structural Fire Protection	-	-	\$ 44,600,984	\$ 44,600,984	\$ 44,600,984	-	\$ 44,600,984	
21050 Community Action Agency	-	-	\$ 10,689,850	\$ 10,689,850	\$ 10,689,850	-	\$ 10,689,850	
21100 EDA-Administration	-	-	\$ 1,645,277	\$ 1,645,277	\$ 1,645,277	-	\$ 1,645,277	
21140 Community Centr Administration	-	-	\$ 338,830	\$ 338,830	\$ 338,830	-	\$ 338,830	
21200 County Free Library	-	\$ 1,669,956	\$ 19,320,438	\$ 20,990,394	\$ 20,990,394	-	\$ 20,990,394	
21250 Home Program Fund	-	-	\$ 4,125,206	\$ 4,125,206	\$ 4,125,206	-	\$ 4,125,206	
21270 Cal Home Program	-	-	-	-	-	-	-	
21300 Homeless Housing Relief Fund	-	-	\$ 11,145,415	\$ 11,145,415	\$ 11,145,415	-	\$ 11,145,415	
21350 Hud Community Services Grant	-	-	\$ 8,249,619	\$ 8,249,619	\$ 8,249,619	-	\$ 8,249,619	
21370 Neighborhood Stabilization NSP	-	-	\$ 8,796,058	\$ 8,796,058	\$ 8,796,058	-	\$ 8,796,058	
21450 Office On Aging	-	-	\$ 11,531,683	\$ 11,531,683	\$ 11,531,683	-	\$ 11,531,683	
21550 Workforce Development	-	-	\$ 25,090,032	\$ 25,090,032	\$ 25,090,032	-	\$ 25,090,032	
21750 Bio-terrorism Preparedness	-	-	\$ 2,374,101	\$ 2,374,101	\$ 2,374,101	-	\$ 2,374,101	
21760 Hosp Prep Prog Allocation	-	-	\$ 834,045	\$ 834,045	\$ 834,045	-	\$ 834,045	
21770 CDC PHER H1N1 Allocation	-	-	-	-	-	-	-	
21780 Hosp Prep Prog H1N1 Allocation	-	-	-	-	-	-	-	
22000 Rideshare	-	-	\$ 812,953	\$ 812,953	\$ 812,953	-	\$ 812,953	
22050 AD CFD Adm	-	-	\$ 790,000	\$ 790,000	\$ 790,000	-	\$ 790,000	
22100 Aviation	-	\$ 54,889	\$ 2,517,998	\$ 2,572,887	\$ 2,572,887	-	\$ 2,572,887	
22200 National Date Festival	-	-	\$ 3,788,834	\$ 3,788,834	\$ 3,788,834	-	\$ 3,788,834	
22250 Cal Id	-	-	\$ 5,686,329	\$ 5,686,329	\$ 5,686,329	-	\$ 5,686,329	

State Controller Schedules		County of Riverside					Actual		Estimated		Schedule 2	
County Budget Act		Governmental Funds Summary										
January 2010 Edition, revision #1		Fiscal Year 2013-14										
Fund Name	Total Financing Sources					Total Financing Uses						
	2	3	4	5	6	7	8	9	10	11	12	
Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses						
1	2	3	4	5	6	7	8					
22300 AB2766 Sher Bill	\$ -	\$ 205,171	\$ 476,700	\$ 681,871	\$ 681,871	\$ -	\$ 681,871	\$ -	\$ 681,871	\$ -	\$ 681,871	
22350 Special Aviation	\$ -	\$ 223,003	\$ 4,363,421	\$ 4,586,424	\$ 4,586,424	\$ -	\$ 4,586,424	\$ -	\$ 4,586,424	\$ -	\$ 4,586,424	
22400 Supervisorial Road Dist #4	\$ -	\$ 51,179	\$ 592,137	\$ 643,316	\$ 643,316	\$ -	\$ 643,316	\$ -	\$ 643,316	\$ -	\$ 643,316	
22430 Health and Juvenile Services	\$ -	\$ -	\$ 1,310,747	\$ 1,310,747	\$ 1,310,747	\$ -	\$ 1,310,747	\$ -	\$ 1,310,747	\$ -	\$ 1,310,747	
22450 WC- Multi-Species Habitat Con	\$ -	\$ -	\$ 4,331,645	\$ 4,331,645	\$ 4,331,645	\$ 22,000	\$ 4,309,645	\$ 22,000	\$ 4,331,645	\$ -	\$ 4,331,645	
22500 US Grazing Fees	\$ -	\$ 16,948	\$ -	\$ 16,948	\$ 16,948	\$ -	\$ 16,948	\$ -	\$ 16,948	\$ -	\$ 16,948	
22550 Mitigation Project Operations	\$ -	\$ 1,054,099	\$ -	\$ 1,054,099	\$ 1,054,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22570 Geographical Information System	\$ -	\$ -	\$ 884,781	\$ 884,781	\$ 884,781	\$ -	\$ 1,938,880	\$ -	\$ 1,938,880	\$ -	\$ 1,938,880	
22650 Airport Land Use Commission	\$ -	\$ 66,765	\$ 490,091	\$ 556,856	\$ 556,856	\$ -	\$ 556,856	\$ -	\$ 556,856	\$ -	\$ 556,856	
22700 CHA: Prop 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23000 Franchise Area 8 Assmt For Wmi	\$ -	\$ -	\$ 800,075	\$ 800,075	\$ 800,075	\$ 75	\$ 800,000	\$ 75	\$ 800,075	\$ -	\$ 800,075	
25000 RDA Housing Set Aside	\$ -	\$ -	\$ 2,610,359	\$ 2,610,359	\$ 2,610,359	\$ -	\$ 2,610,359	\$ -	\$ 2,610,359	\$ -	\$ 2,610,359	
<b>Total Special Revenue Fund</b>	<b>\$ -</b>	<b>\$ 5,580,459</b>	<b>\$ 369,785,268</b>	<b>\$ 375,365,727</b>	<b>\$ 375,365,727</b>	<b>\$ 559,082</b>	<b>\$ 374,806,645</b>	<b>\$ 559,082</b>	<b>\$ 375,365,727</b>	<b>\$ -</b>	<b>\$ 375,365,727</b>	
<b>Capital Project Fund</b>												
30000 Accumulative Capital Outlay	\$ -	\$ -	\$ 1,673,350	\$ 1,673,350	\$ 1,673,350	\$ -	\$ 1,398,850	\$ 274,500	\$ 1,673,350	\$ -	\$ 1,673,350	
30100 Capital Const-Land & Bldg Acq	\$ -	\$ -	\$ 67,633,228	\$ 67,633,228	\$ 67,633,228	\$ -	\$ 67,633,228	\$ -	\$ 67,633,228	\$ -	\$ 67,633,228	
30120 County Tobacco Securitization	\$ -	\$ 19,456,100	\$ 3,750,000	\$ 23,206,100	\$ 23,206,100	\$ -	\$ 23,206,100	\$ -	\$ 23,206,100	\$ -	\$ 23,206,100	
30300 Fire Capital Project Fund	\$ -	\$ 571,729	\$ -	\$ 571,729	\$ 571,729	\$ -	\$ 571,729	\$ -	\$ 571,729	\$ -	\$ 571,729	
30500 Developers Impact Fee Ops	\$ -	\$ 16,776,500	\$ 6,916,000	\$ 23,692,500	\$ 23,692,500	\$ -	\$ 23,692,500	\$ -	\$ 23,692,500	\$ -	\$ 23,692,500	
30700 Capital Improvement Program	\$ -	\$ 9,230,000	\$ 17,650,000	\$ 26,880,000	\$ 26,880,000	\$ -	\$ 26,880,000	\$ -	\$ 26,880,000	\$ -	\$ 26,880,000	
31540 RDA Capital Improvements	\$ -	\$ 212,610	\$ 24,707,938	\$ 24,920,548	\$ 24,920,548	\$ -	\$ 24,920,548	\$ -	\$ 24,920,548	\$ -	\$ 24,920,548	
31600 Menifee Rd-Bridge Benefit Dist	\$ -	\$ 5,323,776	\$ 12,224	\$ 5,336,000	\$ 5,336,000	\$ -	\$ 5,336,000	\$ -	\$ 5,336,000	\$ -	\$ 5,336,000	
31610 So West Area RB Dist	\$ -	\$ 2,166,138	\$ 249,704	\$ 2,415,842	\$ 2,415,842	\$ -	\$ 2,415,842	\$ -	\$ 2,415,842	\$ -	\$ 2,415,842	
31630 Signal Mitigation SSA 1	\$ -	\$ 199,641	\$ 359	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	
31640 Mira Loma R & B Bene District	\$ -	\$ 5,021,717	\$ 28,283	\$ 5,050,000	\$ 5,050,000	\$ -	\$ 5,050,000	\$ -	\$ 5,050,000	\$ -	\$ 5,050,000	
31650 Dev Agrmt DIF Cons. Area Plan	\$ -	\$ -	\$ 3,208,906	\$ 3,208,906	\$ 3,208,906	\$ 10,874	\$ 3,198,032	\$ 10,874	\$ 3,208,906	\$ -	\$ 3,208,906	
31680 Developer Agreements	\$ -	\$ 1,750,437	\$ 3,153	\$ 1,753,590	\$ 1,753,590	\$ -	\$ 1,753,590	\$ -	\$ 1,753,590	\$ -	\$ 1,753,590	
31690 Signal Mitigation DIF	\$ -	\$ -	\$ 3,828,341	\$ 3,828,341	\$ 3,828,341	\$ 341	\$ 3,828,000	\$ 341	\$ 3,828,341	\$ -	\$ 3,828,341	
31693 RBBD-Scott Road	\$ -	\$ 984,215	\$ 1,785	\$ 986,000	\$ 986,000	\$ -	\$ 986,000	\$ -	\$ 986,000	\$ -	\$ 986,000	
32700 RDA Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**State Controller Schedules** Schedule 2  
**County Budget Act** County of Riverside  
**January 2010 Edition, revision #1** Governmental Funds Summary  
Fiscal Year 2013-14

Fund Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	
32710 EDA Mitigation Projects	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	
33500 PSEC 800 Mhz Radio Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33600 CREST	\$ -	\$ -	\$ 11,990,967	\$ 11,990,967	\$ 11,976,466	\$ 14,501	\$ 11,990,967	
<b>Total Capital Project Fund</b>	<b>\$ -</b>	<b>\$ 61,692,863</b>	<b>\$ 141,714,238</b>	<b>\$ 203,407,101</b>	<b>\$ 203,106,885</b>	<b>\$ 300,216</b>	<b>\$ 203,407,101</b>	
<b>Debt Service Fund</b>								
35000 Pension Obligation Bonds	\$ -	\$ -	\$ 34,162,634	\$ 34,162,634	\$ 34,162,634	\$ -	\$ 34,162,634	
37050 Teeter Debt Service Fund	\$ -	\$ -	\$ 3,430,976	\$ 3,430,976	\$ 3,430,976	\$ -	\$ 3,430,976	
37100 RDA Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37250 Redevel Obligation Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Debt Service Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,593,610</b>	<b>\$ 37,593,610</b>	<b>\$ 37,593,610</b>	<b>\$ -</b>	<b>\$ 37,593,610</b>	
<b>Total Governmental Funds</b>	<b>\$ 43,509,332</b>	<b>\$ 102,064,730</b>	<b>\$ 3,132,459,598</b>	<b>\$ 3,278,034,260</b>	<b>\$ 3,274,846,962</b>	<b>\$ 3,187,298</b>	<b>\$ 3,278,034,260</b>	

Appropriations Limit \$ (1,526,080,001)  
 Appropriations Subject to Limit \$ 862,139,716

Arithmetic Results				COL 2 + 3 + 4 COL 5 = COL 8			COL 6+7=COL 8 COL 5 = COL 8
Totals Transferred From	SCH 3, COL 6	SCH 4, COL 4	SCH 5, COL 5		SCH 7, COL 5	SCH 4, COL 6	SCH 7, COL 5
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

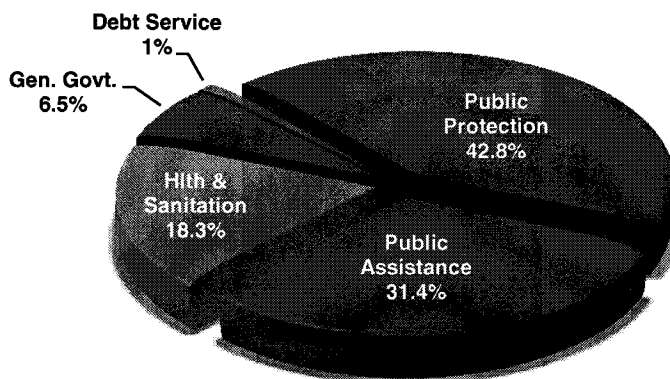


## GENERAL FUND REVENUE AND SPENDING

The FY 13/14 General Fund budget includes \$2.7 billion in spending authority to fund the county's basic operating activities. The chart below shows general fund appropriations by function. Public protection accounts for the largest portion of general fund appropriations, totaling slightly more than \$1.1 billion. About \$836 million is appropriated for public assistance and another \$486 million is appropriated to support health and sanitation services. General government services account for under \$172 million.

Chart 3

### General fund Appropriations (by Function\*)



\* Functions not shown are public ways and facilities and education, recreation, and culture which account for less than one percent (\$2.8 million) of general fund appropriations.

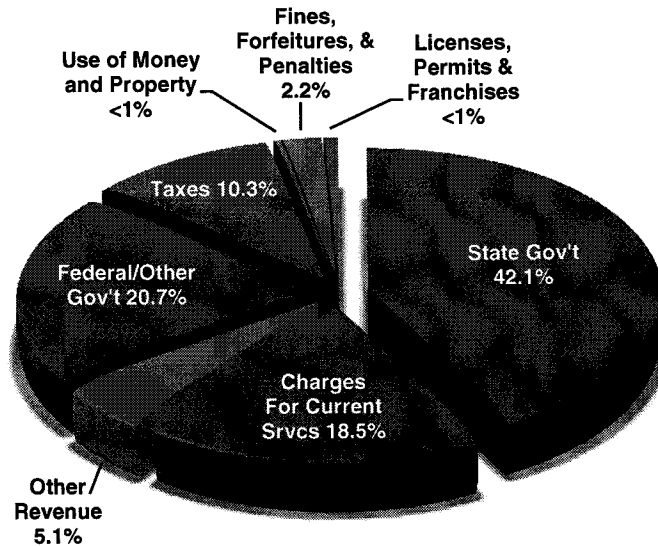
## GENERAL FUND REVENUE

About \$2.6 billion in revenue is expected to support general fund operations. The next chart reflects all sources of anticipated general fund revenue, the largest portion of which will be received from the state (\$1.1 billion). Revenue received from federal and other government entities is expected to total \$545 million. The county expects to receive \$469 million from charges for services. The chart on the next page shows general fund Revenue by Source.



Chart 4

**General Fund Revenue**  
(by Source)



**DISCRETIONARY REVENUE AND SPENDING**

Overall, county spending is dominated by mandated core functions (such as health, welfare, and criminal justice) which are heavily supported by state and federal subventions. The Board of Supervisors has discretion over a limited amount of the county's overall financial resources, and the service priorities of the community are reflected in the manner by which the Board allocates its "discretionary revenue" to the countywide services. The chart below reflects the amount of countywide revenue that is discretionary.

Chart 5

**Discretion Revenue Allocation**  
of Countywide Budget





# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

## Discretionary Revenue

The greater part (77 percent) of general fund revenue is restricted and can only be used toward the purpose for which it was collected. The Board alone decides how unrestricted revenue (23 percent) will be spent. For FY 13/14, general fund discretionary revenue is an estimated \$586.6 million, a 3 percent increase (\$17 million) from last year's budget projection. Revenue increased primarily because of growth in property-tax values.

**Table 5**

### Year to Year Comparison of General Fund Discretionary Revenue (In Millions)

	FY12/13 Initial Adopted Budget	FY13/14 Recommended Budget	Change (\$)	Change (%)	Percent of Revenue
Property Taxes	259.2	266.2	7.0	2.7%	45.4%
Motor Vehicle In-Lieu	187.5	192.9	5.4	2.9%	32.9%
Teeter Overflow	33.5	31.0	(2.5)	(7.5%)	5.3%
Fines & Penalties	26.8	24.0	(2.8)	(10.4%)	4.1%
Sales Tax*	21.0	29.3	8.3	39.3%	5.0%
Tobacco Tax	10.0	10.0	0.0	0.0%	1.7%
Property Transfer Tax	9.7	11.5	1.8	18.6%	2.0%
Franchise Fees	5.0	5.0	0.0	0.0%	0.9%
Interest Earnings	3.1	2.6	(0.5)	(16.0%)	0.4%
Misc. Federal & State	5.0	4.8	(0.2)	(3.7%)	0.8%
Other Miscellaneous	8.5	9.3	0.8	9.6%	1.6%
<b>Total</b>	<b>\$569.3</b>	<b>\$586.6</b>	<b>\$17.3</b>	<b>3.0%</b>	<b>100.0%</b>

\* Does not include Public Safety Sales Tax

### Property Taxes

Property-tax revenue is estimated at \$260 million for FY 12/13. This revenue represents 45 percent of the county's discretionary revenue and includes \$81 million in redevelopment tax-increment pass-through funds. As property values in the county decline, this revenue falls.

Property tax estimates are based on 3.5 percent growth in assessed valuation for property values. In July, the Assessor will close the FY 13/14 assessment roll and provide a report to the Board of Supervisors. Any changes in the assessed valuation will impact discretionary revenue. Budget changes will be recommended to the Board as needed.

### Motor Vehicle In-lieu Fees

Motor vehicle in-lieu revenue is estimated at \$191 million and represents about 33 percent of the county's discretionary revenue. The state converted this revenue source to property-tax





## County of Riverside – Recommended Budget

Fiscal Year  
2013/14

revenue several years ago. This revenue is now tied to county assessed property values, and any changes to assessed valuation will have an impact.

### Teeter Overflow

In 1993, the county adopted the Teeter Plan, which provides an alternate procedure to distribute property taxes. The Teeter Plan is financed, and the debt service paid, as delinquent properties are redeemed. State law requires that a tax-loss reserve fund be established with a balance equal to 1 percent of the Teeter roll. Any delinquent collections exceeding the 1 percent may be transferred to the general fund. This excess is called the Teeter overflow.

As the local housing and employment markets are continue to strengthen, property-tax delinquency rates continue to decline. This trend will continue to erode this revenue in future years. The recommended FY 13/14 budget projects the Teeter overflow at about \$31 million.

### Court Fines and Penalties

Fines and penalties are estimated at \$24 million. Representing almost four percent of the county's revenue, fines and penalties are mostly dedicated to funding the county's obligation to the trial courts and are subject to state maintenance-of-effort requirements. The county continues to shift fines and fees resulting from trial-court reform to the state.

### Sales Taxes

Sales and use taxes are estimated at \$29 million and represent about 5 percent of the county's discretionary revenue. This amount reflects significant growth as forecast by Hinderliter de Llamas & Associates (HdL), the county's sales tax consultant.

### Tobacco Taxes

In 1998, when the master tobacco litigation settlement was finalized, tobacco companies agreed to pay for causing tobacco-related problems across the nation. California cities and counties entered into an agreement with the state establishing allocation of the proceeds. In 2007, the county sold bonds backed by the future tobacco-settlement income for a lump-sum amount, reducing what it otherwise would have received to \$10 million per year. These funds are passed on to the county hospital.

### **Discretionary Expenditure Allocations - Net County Cost**

Under Board policy, two components establish the general fund's net county cost (NCC) allocation in the recommended budget. Those components of general fund support the Board authorized in the previous year's final budget plus ongoing commitments the Board approved during the year. The table on the next page compares ongoing net county cost for FY 12/13 and FY 13/14.



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

**Table 6**  
**Changes in Ongoing Net County Costs**  
(In Millions)

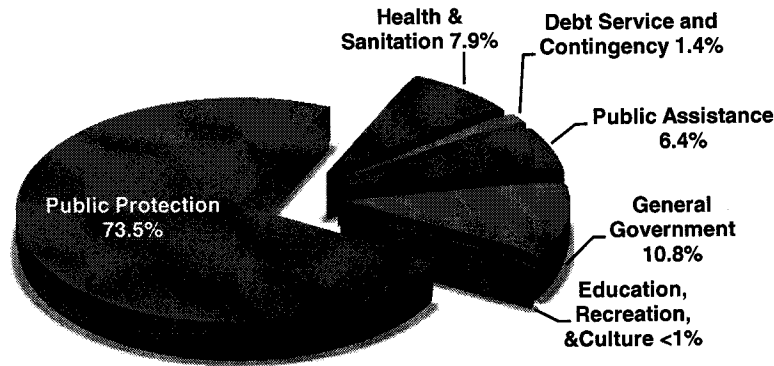
	FY12/13 Adopted Budget	FY13/14 Recommend Budget	Change (\$)	Change (%)
Public Protection	451.1	462.8	11.7	2.6%
General Government	31.0	26.6	(4.4)	(14.2%)
Health & Sanitation	59.1	59.2	0.1	0.1%
Public Assistance	42.6	41.3	(1.3)	(3.2%)
Education, Recreation, & Culture	0.9	1.2	0.3	34.8%
Debt Service and Contingency	28.9	39.3	10.4	35.9%
<b>Total Net County Cost</b>	<b>\$613.6</b>	<b>\$630.3</b>	<b>\$16.7</b>	<b>2.7%</b>

The largest share of discretionary resources (73 percent) is allocated to public protection (\$463 million). The Sheriff's Department will receive almost \$224 million. The District Attorney's Office will receive about \$57 million. The Fire Department, which also receives structural fire-tax revenue, will receive about \$47 million in general fund support. As required by state law, the county plans to allocate almost \$43 million to the Public Defender's Office, the Alternate Public Defender, confidential court orders, and indigent defense. The Probation Department will receive about \$32 million. All other budget units related to public protection, such as the Agricultural Commissioner and Code Enforcement, will receive a total of about \$117 million. Public ways and facilities will not have a general fund allocation. Education, recreation, and culture make up less than 1 percent of general fund net-county-cost allocations (about \$1 million). The following chart illustrates ongoing general fund allocations by function.



Chart 6

**Net County Cost Allocation by Function**



Departments were give NCC targets in January 2013. For FY 13/14, these targets remained unchanged from the previous year in most cases. Departments were expected to absorb any labor cost increases without additional support from the general fund. Sheriff, Fire, Assessor, Veterans Services were among the few departments that had increases in its NCC allocation for FY 13/14. The table below lists the NCC allocations as presented in the recommended budget.

Table 7

**FY 13/14 Net County Cost Allocation by Budget Unit**

Department	FY13/14 NCC Allocation	Percent of Revenue
1000100000 Board Of Supervisors	2,972,247	0.5%
1000200000 Assessment Appeals Board	186,861	0.0%
1100100000 Executive Office	1,736,993	0.3%
1100900000 Contrib To Trial Court Funding	30,781,889	4.9%
1101000000 Contribution To Other Funds	43,384,609	6.9%
1101400000 County Contrib To Hlth and MH	8,878,775	1.4%
1102100000 Interest On Trans & Teeter	1,256,073	0.2%
1102900000 Legislative-Admin Support	1,800,749	0.3%
1103300000 Confidential Court Orders	560,014	0.1%
1103900000 Court Facilities	4,895,120	0.8%
1104300000 Court Reporting Transcripts	1,500,000	0.2%
1104400000 Grand Jury Admin	567,471	0.1%
1105000000 Natl Pollutant Dschrg Elim Sys	1,062,124	0.2%
1109000000 Approp For Contingency-General	20,000,000	3.2%
1109900000 Indigent Defense	10,722,258	1.7%



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

Department	FY13/14 NCC Allocation	Percent of Revenue
1200100000 Assessor	5,761,714	0.9%
1300100000 Auditor-Controller	2,342,514	0.4%
1300200000 Internal Audit	1,459,550	0.2%
1302200000 COWCAP Reimbursement	(17,656,240)	-2.8%
1400100000 Treasurer-Tax Collector	871,744	0.1%
1500100000 County Counsel	2,119,052	0.3%
1700100000 Registrar Of Voters	6,802,325	1.1%
1930100000 Edward Dean Museum	73,381	0.0%
2200100000 District Attorney	57,316,653	9.1%
2400100000 Public Defender	30,362,531	4.8%
2401300000 Capital Defenders	1,835,347	0.3%
2500100000 Sheriff Administration	9,329,199	1.5%
2500200000 Sheriff Support	10,612,630	1.7%
2500300000 Sheriff Patrol	73,838,334	11.7%
2500400000 Sheriff Correction	110,992,220	17.6%
2500500000 Sheriff Court Services	4,610,536	0.7%
2500600000 CAC Security	615,325	0.1%
2500700000 Ben Clark Training Center	8,869,267	1.4%
2501000000 Sheriff Coroner	3,931,549	0.6%
2501100000 Public Administrator	958,114	0.2%
2600100000 Juvenile Hall	17,285,788	2.7%
2600200000 Probation	7,845,947	1.2%
2600400000 Court Placement Care	294,766	0.0%
2600700000 Administration & Support	6,994,727	1.1%
2700200000 Fire Protection-Forest	46,626,974	7.4%
2800100000 Agricultural Commissioner	842,622	0.1%
3120100000 Planning	1,811,815	0.3%
3140100000 Code Enforcement	8,509,269	1.4%
4100100000 MH-Public Guardian	698,483	0.1%
4100200000 Mental Health Treatment	3,993,251	0.6%
4100300000 Detention	5,325,831	0.8%
4100500000 Mental Health Substance Abuse	205,093	0.0%
4200100000 Public Health	6,554,396	1.0%
4200200000 California Childrens Services	6,380,365	1.0%
4200400000 Environmental Health	249,875	0.0%
4200600000 Animal Control Services	8,192,294	1.3%
4300200000 Med Indigent Services Program	2,224,058	0.4%
4300300000 Detention Health Systems	14,488,022	2.3%
5100100000 Administration	9,448,266	1.5%
5100200000 Mandated Client Services	9,522,011	1.5%
5100300000 Categorical Aid	15,459,202	2.5%
5100400000 DPSS-Other Aid	1,977,379	0.3%



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

Department	FY13/14 NCC Allocation	Percent of Revenue
5400100000 Veterans Services	902,950	0.1%
6300100000 Cooperative Extension	593,064	0.1%
7200600000 FM Energy Management	7,693,348	1.2%
7300100000 Purchasing	844,077	0.1%
<b>Total</b>	<b>\$630,314,801</b>	<b>100.0%</b>

## FUND BALANCE OVERVIEW

The county has two types of fund balances: obligated and unassigned. Unassigned fund balances are not restricted for a specific purpose. Obligated fund balances are restricted, committed, or assigned for a specific purpose as defined by Governmental Accounting Standards Board (GASB) issued Statement No. 54. Balances for these funds can increase or decrease depending upon whether the funds are being accumulated for later use, are being used because of fluctuating workloads, or to make scheduled payments over a limited period of time. A summary of the county’s governmental fund balance and reserve policy is available on page 19.

The “Fund Balance Available” as reflected on Schedule 1 (page 42), Schedule 2 (page 44), and Schedule 3 (page 57) is the amount of anticipated fund balance at the end FY 12/13 that will be used for FY 13/14. The general fund “Fund Balance Available” includes estimated year-end remaining contingency, unexpended prior year revenue, and \$14 million of budget stabilization set-aside. General fund beginning balance has remained above \$40 million for the last ten years and is considered an on-going funding source for budget purposes.

## GENERAL FUND OBLIGATED FUND BALANCES

The recommended budget incorporates the use of \$6 million from the property tax system commitment for the CREST project, as approved by the Board in October 2010). It also uses \$14 million from the Budget Stabilization account within the county’s unassigned fund balance and almost \$14 million in non-discretionary reserves to support recommended spending. Additionally, \$2.3 million will be set aside for community improvements.



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

**Table 8**

**Estimated General fund Obligated Fund Balance and Designations**  
(In Millions)

Name	FY 12/13 Expected Balance	FY 13/14 Recommended Changes	FY 13/14 Reserves & Designations
Economic Uncertainty ( <i>Unassigned Designation*</i> )	124.7	0.0	124.7
Budget Stabilization ( <i>Unassigned Designation*</i> )	34.1	(13.7)	20.4
Disaster Relief	15.0	0.0	15.0
SB90 Deferral	1.4	0.0	1.4
Historic Courthouse Remodel	0.5	0.0	0.5
CAC Remodel	0.5	0.0	0.5
Legal Liabilities	3.7	0.0	3.7
ACO Internal Audits	0.1	0.0	0.1
DPSS Realignment Growth	4.3	0.0	4.3
Property Tax System	6.1	(6.1)	0.0
Community Improvement	0.0	2.3	2.3
<i>Total Discretionary</i>	<i>\$ 190.4</i>	<i>(18.6)</i>	<i>\$ 172.9</i>
Non-Discretionary Reserves and Designations	156.6	(27.6)	129.0
<b>Total Reserves and Designations</b>	<b>\$347.0</b>	<b>(\$46.2)</b>	<b>\$300.8</b>

\* Not included on Schedule 3 and 4. These are "unassigned" and not considered obligated per GASB 54.



# County of Riverside – Recommended Budget

Fiscal Year  
2013/14

---

## SCHEDULE 3: FUND BALANCE – GOVERNMENTAL FUNDS

Fund Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

**General Fund**

10000 General Fund	\$ 231,708,252	\$ -	\$ 187,338,615	\$ 859,705	\$ 43,509,932
<b>Total General Fund</b>	<b>\$ 231,708,252</b>	<b>\$ -</b>	<b>\$ 187,338,615</b>	<b>\$ 859,705</b>	<b>\$ 43,509,932</b>

**Special Revenue Fund**

20000 Transportation	\$ 66,565,111	\$ -	\$ 66,565,111	\$ -	\$ -
20200 Tran-Lnd Mgmt Agency Adm	\$ 6,879,523	\$ -	\$ 6,732,611	\$ 146,912	\$ -
20250 Building Permits	\$ 1,047,837	\$ -	\$ 1,047,837	\$ -	\$ -
20260 Survey	\$ 757,721	\$ -	\$ 757,721	\$ -	\$ -
20300 Landscape Maintenance District	\$ 2,502,761	\$ -	\$ 2,502,761	\$ -	\$ -
21000 Co Structural Fire Protection	\$ 11,622,651	\$ -	\$ 11,622,651	\$ -	\$ -
21050 Community Action Agency	\$ 1,330,029	\$ -	\$ 1,330,029	\$ -	\$ -
21100 EDA-Administration	\$ 9,089,435	\$ -	\$ 8,551,154	\$ 538,281	\$ -
21140 Community Centr Administration	\$ 49,448	\$ -	\$ 49,448	\$ -	\$ -
21200 County Free Library	\$ 25,481,324	\$ -	\$ 25,481,324	\$ -	\$ -
21250 Home Program Fund	\$ 23,667	\$ -	\$ 23,667	\$ -	\$ -
21300 Homeless Housing Relief Fund	\$ 811,911	\$ -	\$ 811,911	\$ -	\$ -
21350 Hud Community Services Grant	\$ -	\$ -	\$ -	\$ -	\$ -
21370 Neighborhood Stabilization NSP	\$ 947,724	\$ -	\$ 947,724	\$ -	\$ -
21450 Office On Aging	\$ 184,127	\$ -	\$ 184,127	\$ -	\$ -
21550 Workforce Development	\$ 1,727,846	\$ -	\$ 1,727,846	\$ -	\$ -
21750 Bio-terrorism Preparedness	\$ 2,842,726	\$ -	\$ 2,842,726	\$ -	\$ -
21760 Hosp Prep Prog Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
22000 Rideshare	\$ 636	\$ -	\$ -	\$ 636	\$ -
22050 AD CFD Adm	\$ 1,496,831	\$ -	\$ 1,496,831	\$ -	\$ -
22100 Aviation	\$ 1,460,481	\$ -	\$ 1,500	\$ 1,458,981	\$ -
22200 National Date Festival	\$ 24,100	\$ -	\$ 24,100	\$ -	\$ -
22250 Cal Id	\$ 7,647,280	\$ -	\$ 7,647,280	\$ -	\$ -
22300 AB2766 Sher Bill	\$ 388,607	\$ -	\$ 388,607	\$ -	\$ -
22350 Special Aviation	\$ 1,969,289	\$ -	\$ 1,969,289	\$ -	\$ -
22400 Supervisorial Road Dist #4	\$ 2,103,407	\$ -	\$ 2,103,407	\$ -	\$ -
22430 Health and Juvenile Services	\$ 203,251	\$ -	\$ 203,251	\$ -	\$ -
22450 WC- Multi-Species Habitat Con	\$ 3,239,549	\$ -	\$ 3,239,549	\$ -	\$ -
22500 US Grazing Fees	\$ 17,296	\$ -	\$ 17,296	\$ -	\$ -
22650 Airport Land Use Commission	\$ 590,184	\$ -	\$ 400	\$ 589,784	\$ -
23000 Franchise Area 8 Assmt For Wmi	\$ 296,921	\$ -	\$ 296,921	\$ -	\$ -
<b>Total Special Revenue Fund</b>	<b>\$ 151,301,673</b>	<b>\$ -</b>	<b>\$ 148,567,079</b>	<b>\$ 2,734,594</b>	<b>\$ -</b>

**Capital Project Fund**

30000 Accumulative Capital Outlay	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -
30100 Capital Const-Land & Bldg Acq	\$ 5,729,180	\$ -	\$ 621,305	\$ 5,107,875	\$ -
30120 County Tobacco Securitization	\$ 28,257,283	\$ -	\$ -	\$ 28,257,283	\$ -

Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred From			COL 4 + 5 = SCH 4, Col 2	COL 4 + 5 = Sch 4, Col 2	
Totals Transferred To					SCH 1, COL 2 SCH 2, COL 2



Fund Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
30300 Fire Capital Project Fund	\$ 714,805	\$ -	\$ 714,805	\$ -	\$ -
30500 Developers Impact Fee Ops	\$ 95,688,574	\$ -	\$ 95,688,574	\$ -	\$ -
30700 Capital Improvement Program	\$ 1,350,526,177	\$ -	\$ -	\$ 1,350,526,177	\$ -
31540 RDA Capital Improvements	\$ 21,145,082	\$ -	\$ 21,145,082	\$ -	\$ -
31600 Menifee Rd-Bridge Benefit Dist	\$ 7,012,826	\$ -	\$ -	\$ 7,012,826	\$ -
31610 So West Area RB Dist	\$ 5,257,951	\$ -	\$ -	\$ 5,257,951	\$ -
31630 Signal Mitigation SSA 1	\$ 459,471	\$ -	\$ 459,471	\$ -	\$ -
31640 Mira Loma R & B Bene District	\$ 18,164,384	\$ -	\$ 18,164,384	\$ -	\$ -
31650 Dev Agrmt DIF Cons. Area Plan	\$ 1,659,614	\$ -	\$ 1,659,614	\$ -	\$ -
31680 Developer Agreements	\$ 175,037	\$ -	\$ 175,037	\$ -	\$ -
31690 Signal Mitigation DIF	\$ 789,571	\$ -	\$ 789,571	\$ -	\$ -
31693 RBBB-Scott Road	\$ 1,298,998	\$ -	\$ 1,298,998	\$ -	\$ -
32710 EDA Mitigation Projects	\$ 30,500	\$ -	\$ 30,500	\$ -	\$ -
33600 CREST	\$ 7,060,827	\$ -	\$ 7,060,827	\$ -	\$ -
<b>Total Capital Project Fund</b>	<b>\$ 1,545,470,280</b>	<b>\$ -</b>	<b>\$ 149,308,168</b>	<b>\$ 1,396,162,112</b>	<b>\$ -</b>
<b>Debt Service Fund</b>					
35000 Pension Obligation Bonds	\$ 1,297,945	\$ -	\$ 1,297,945	\$ -	\$ -
37050 Teeter Debt Service Fund	\$ 10,309,204	\$ -	\$ 10,309,204	\$ -	\$ -
<b>Total Debt Service Fund</b>	<b>\$ 11,607,149</b>	<b>\$ -</b>	<b>\$ 11,607,149</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Governmental Funds</b>	<b>\$ 1,940,087,354</b>	<b>\$ -</b>	<b>\$ 496,821,011</b>	<b>\$ 1,399,766,411</b>	<b>\$ 43,509,932</b>

Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred From			COL 4 + 5 = SCH 4, Col 2	COL 4 + 5 = Sch 4, Col 2	
Totals Transferred To					SCH 1, COL 2 SCH 2, COL 2



**(This Page Intentionally Left Blank)**



---

**SCHEDULE 4: RESERVES AND DESIGNATION – BY GOVERNMENTAL FUNDS**

State Controller Schedules  
County Budget Act  
January 2010 Edition, revision #1

County of Riverside  
Obligated Fund Balances - By Governmental Funds  
Fiscal Year 2013-14

Schedule 4

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>General Fund</b>						
11008 Restricted- For AB 709 CT Svcs	\$ 2,540,043	\$ 165,488	\$ 165,488	\$ -	\$ -	\$ 2,374,555
11009 Restricted-Property Tax Grant	930,066	-	-	-	-	930,066
11011 Restricted-Auditor-Forged Warr	-	-	-	-	-	-
11012 Restricted-Auditor-Undistr Rec	-	-	-	-	-	-
11013 Restricted-Auto Theft Interdic	933,711	933,711	933,711	-	-	(60)
11016 Restricted-Citation Sign-Off	130,200	-	-	-	-	130,200
11017 Restricted-Cons Protect Prosc	11,627,730	-	-	-	-	11,627,730
11018 Restricted-State DA Asst For	1,004,790	-	-	-	-	1,004,790
11019 Restricted-DA-Vehicle Theft Al	-	-	-	-	-	-
11021 Restricted-Rlgnmt Social Svcs	-	-	-	-	-	-
11022 Restricted-Drug Prevention-Edu	1,500,000	-	-	-	-	1,500,000
11024 Restricted-Prop36 Crime Prev	57,600	-	-	-	-	57,600
11026 Restricted-Fed Equity Share	3,748,660	1,961,039	1,961,039	-	-	1,787,621
11027 Restricted-Flood Disaster Reli	-	-	-	-	-	-
11028 Restricted-DA Federal Asset Fo	1,600,000	-	-	-	-	1,600,000
11029 Restricted-Fsd Tx Intrcpt Refn	13,000	-	-	-	-	13,000
11030 Restricted-Health Realignment	-	-	-	-	-	-
11031 Restricted-Incentives	-	-	-	-	-	-
11032 Restricted-Mental Health Reali	-	-	-	-	-	-
11034 Restricted-Night Court Assess	100	-	-	-	-	100
11035 Restricted-Prob Title IV-Adv	-	-	-	-	-	-
11036 Restricted- For CHIP Odd Years	8,000	-	-	-	-	8,000
11037 Restricted- CHIP Even Years	4,115	-	-	-	-	4,115
11038 Restricted- Emerg Med Svc	9,056,700	-	-	-	-	9,056,700
11039 Restricted Program Money	11,130,000	-	-	-	-	11,130,000
11040 Restricted- Recorder Vitals	573,890	130,000	130,000	-	-	443,890
11041 Restricted- DA RE Fraud	585,300	-	-	-	-	585,300

**State Controller Schedules**  
County Budget Act

January 2010 Edition, revision #1

**County of Riverside**  
Obligated Fund Balances - By Governmental Funds  
Fiscal Year 2013-14

Schedule 4

1 Fund Name and Fund Balance Descriptions	2 Obligated Fund Balances June 30, 2013	3 Decreases or Cancellations		4 Increases or New Obligated Fund Balances		7 Total Obligated Fund Balances for the Budget Year
		5 Recommended		6 Adopted by the Board of Supervisors		
		\$		\$		
11042 Restricted- Asset Foreit Adj	915,360	-	-	-	-	915,360
11046 Restricted-Health Vital Statis	420,900	-	-	-	-	420,900
11047 Restricted-Title IV-E Advances	-	-	-	-	-	-
11048 Restricted-AB 2086 Alcohol Con	450,000	-	-	-	-	450,000
11050 Restricted-AB 189-Crim Justice	1,385,475	900,000	900,000	-	-	485,475
11053 Restricted-CIWIMB Local Enforc	65,700	-	-	-	-	65,700
11054 Restricted-Court House Temp Co	8,067,000	5,048,176	5,048,176	-	-	3,018,824
11055 Restricted-Domestic Violence P	1,180,000	-	-	-	-	1,180,000
11056 Restricted-DPSS Misc Grants	2,721,350	-	-	-	-	2,721,350
11059 Restricted-Hazardous Waste Gen	1,563,448	-	-	-	-	1,563,448
11060 RESTRICTED-Tax Losses Reserve	-	-	-	-	-	-
11061 Restricted-Tax Resources Fund	-	-	-	-	-	-
11062 Restricted-Cntywide DJF Progm	100,000	100,000	100,000	-	-	-
11063 Restricted-DPSS Welfare Advanc	-	-	-	-	-	-
11064 Restricted-TB Prev & Control A	180,175	-	-	-	-	180,175
11065 Committed-Mobile Home Reg	210,000	200,000	200,000	-	-	10,000
11067 Restricted- Sheriff Civil Fees	3,370,000	-	-	-	-	3,370,000
11069 Committed-Radio Replacmnt Fund	4,200,000	4,200,000	4,200,000	-	-	-
11072 Committed-Youth Protection/Int	646,000	-	-	-	-	646,000
11075 Restricted-Survey Monument Pte	-	-	-	-	-	-
11076 Restricted- Modernization	11,352,504	9,737,765	9,737,765	-	-	1,614,739
11077 Restricted-Conversion	2,792,297	660,000	660,000	-	-	2,132,297
11078 Restricted-Bldg Assmt-Civil	270	-	-	-	-	270
11079 Restricted-Fee Building Fund-F	13,900	-	-	-	-	13,900
11081 Restricted-J Edward Eberle Mem	39,100	-	-	-	-	39,100
11082 Restricted-Dean Stout Memorial	200	-	-	-	-	200
11084 Restricted-Local Lead Tobacco	6,330	-	-	-	-	6,330
11085 Committed-Booking Fee Recovery	7,200,000	3,250,000	3,250,000	-	-	3,950,000

**State Controller Schedules**  
**County Budget Act**  
 January 2010 Edition, revision #1

**County of Riverside**  
**Obligated Fund Balances - By Governmental Funds**  
 Fiscal Year 2013-14

Schedule 4

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
11086 Restricted-Family Support Reim	\$ 112,000	\$ -	\$ -	\$ -	\$ -	112,000
11087 Restricted-Automated County Wa	600,000	-	-	-	-	600,000
11088 Restricted-Public Safety Inter	3,600	-	-	-	-	3,600
11092 Restricted-Prop 10 - Preschool	24,000	-	-	-	-	24,000
11093 Restricted-Prop 10 Chldrn Cntr	4,000	-	-	-	-	4,000
11095 Restricted-Sub Abuse-SGF Funds	-	-	-	-	-	-
11096 Restricted-Sub Abuse-Fed F Unds	-	-	-	-	-	-
11097 Restricted-State Domestic Prep	1,750	-	-	-	-	1,750
11098 RESTRICTED-Air Quality Program	130,000	-	-	-	-	130,000
11099 Restricted-Wind Implement Moni	269,155	-	-	-	-	269,155
11100 Committed-Wind Energy Conversi	136,500	-	-	-	-	136,500
11101 Restricted-Planning Special Pr	141,745	-	-	-	-	141,745
11102 Restricted-CHA Animal Control	84,125	-	-	-	-	84,125
11103 Restricted-STSA Escrow	3,405,000	-	-	-	-	3,405,000
11109 Restricted-Commy Hlth Donat	115,100	-	-	-	-	115,100
11110 Committed-Robert Howie Monumen	31,171	-	-	-	-	31,171
11114 Committed-Temescal Vly Synagro	1,346,400	-	-	-	-	1,346,400
11115 Restricted-Mental Health Servi	4,793,700	-	-	-	-	4,793,700
11116 Restricted-Mosquito Cntrl-VBDS	52,000	-	-	-	-	52,000
11118 Restricted-DOI-Auto Ins Fraud	-	-	-	-	-	-
11120 Restricted-JAG 2006 DJ-BX-0176	-	-	-	-	-	-
11121 Restricted-OPEB	-	-	-	-	-	-
11122 Restricted-Commission for Wome	-	-	-	-	-	-
11123 Restricted-Indian Grng Spc Dis	300,000	-	-	-	-	300,000
11124 Restricted-Sheriff Department	-	-	-	-	-	-
11126 Restricted-Youthful Offndr Gnt	-	-	-	-	-	-
11127 Restricted-JAG-2007 DJ-BX-0456	-	-	-	-	-	-
11128 Restricted-Soc.Security Trunca	1,255,410	660,000	660,000	-	-	595,410

Schedule 4

County of Riverside

State Controller Schedules

County Budget Act

Obligated Fund Balances - By Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2013-14

1	Fund Name and Fund Balance Descriptions	2	3		4		5		6	7	
			Obligated Fund Balances June 30, 2013	Decreases or Cancellations Recommended	Adopted by the Board of Supervisors	Increases or New Obligated Fund Balances Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year			
		\$	1,038,422	\$	660,000	\$	660,000	\$	-	\$	378,422
11129	Restricted-Electronic Recordin										
11130	Committed-Iyilwild Library Ex										
11131	Committed-Parimutuel In-Lieu T										
11135	Restricted-AB158 Pechanga		400								400
11136	Restricted-AB158 Morongo		3,500								3,500
11137	Restricted-AB158 Cabazon		400								400
11138	Restricted-AB158 Augustine		14								14
11139	Restricted-AB158 Aqua Caliente		200								200
11140	Restricted-AB158 Twenty-Nine P										
11142	Restricted-Illegal dumping Pro		81,000								81,000
11143	Restricted-AB158 Csn Morong DA		2,100								2,100
11144	Restricted-AB158 Pechanga DA		1,500								1,500
11145	Restricted-AB158 Soboba Csn DA		2,000								2,000
11146	Restricted-AB158 Splight 29 DA		350								350
11147	Restricted-AB158 Augustine Cas		100								100
11148	Restricted-JAG ARRA FY09										
11149	Restricted-Dispute Resolution		80,000	57,099		57,099					22,901
11151	Restricted-DA LE Training		190,000								190,000
11152	Restricted-DA Expert Witness		30,500								30,500
11153	Restricted-Evidence-Based Prb		1,400								1,400
11154	Restricted-EDA Energy Conserva		400,000								400,000
11156	Restricted-Auto Insurance Frau		27,000								27,000
11157	Restricted-Life & Annuity Cons		17,000								17,000
11158	Restricted-Workers Comp Insura		1,160								1,160
11159	Restricted-AB158 Fantasy Sprin		1,800								1,800
11160	Restricted-AB158 Spa&Agua Cali		1,277								1,277
11161	Restricted-AB118 Cnty Local Re		900								900
11162	Restricted-AB118 Community Cor		22,000								22,000

**State Controller Schedules**  
County Budget Act

**County of Riverside**

**Schedule 4**

Obligated Fund Balances - By Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2013-14

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
11163 Restricted-AB118 One Time Star	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11164 Restricted-SB678 Sobaba Casino	-	-	-	-	-	-
11165 Restricted-JAG 2011-DJ-BX-2330	28,000	-	-	-	-	28,000
11166 Restricted-AB158 Soboba FY10/1	260	-	-	-	-	260
11167 Restricted-Local Revenue Fund	-	-	-	-	-	-
19089 Committed-LEA Tip Fees	600,000	-	-	-	-	600,000
19090 Assigned-LEA Tip Fees	-	-	-	-	-	-
19133 Restricted-Criminal Forfeit Ad	-	-	-	-	-	-
19134 Committed-Criminal Forfeit Adj	-	-	-	-	-	-
19300 Nonspendable for Inventory	118,700	-	-	-	-	118,700
19301 Nonspendable for Prepaid Items	-	-	-	-	-	-
19302 Nonspendable for Imprest Cash	371,300	-	-	-	-	371,300
19400 Restricted-Program Money	43,000,000	-	-	-	-	43,000,000
19401 Restricted-Prob Asset Foreitur	4,000	-	-	-	-	4,000
19402 Restricted-EH Haz Mat	2,800,000	-	-	-	-	2,800,000
19500 Committed-General	1,839,990	-	-	-	-	1,839,990
19501 Committed-Public Safety	-	-	-	-	-	-
19502 Committed-DPSS Realign Growth	4,299,700	-	-	-	-	4,299,700
19503 Committed-SB90 Deferral	1,380,033	-	-	-	-	1,380,033
19504 Committed-Community Imprvmt	-	-	-	2,328,000	2,328,000	2,328,000
19505 Committed-CAC Maintenance	-	-	-	-	-	-
19506 Committed-Property Tax System	6,128,130	6,128,130	6,128,130	-	-	-
19507 Committed-DPSS CalWorks Incent	-	-	-	-	-	-
19508 Committed-Budget Savings Reten	-	-	-	-	-	-
19509 Committed-Correctional Staffin	-	-	-	-	-	-
19510 Committed-Disaster Relief	15,000,000	-	-	-	-	15,000,000
19511 Committed-AGO Internal Audit	72,000	-	-	-	-	72,000
19512 Committed-Hist Courthouse Remo	500,000	-	-	-	-	500,000



County of Riverside

State Controller Schedules  
County Budget Act

Obligated Fund Balances - By Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2013-14

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
19513 Committed-Cnty Admin Cntr Remo	\$ 500,000	-	-	-	-	\$ 500,000
19514 Committed-Lgl Liabilities	3,663,909	-	-	-	-	3,663,909
19600 Assigned for Encumbrances	859,705	-	-	-	-	859,705
<b>Total General Fund</b>	<b>\$ 188,198,320</b>	<b>\$ 34,791,408</b>	<b>\$ 34,791,468</b>	<b>\$ 2,328,000</b>	<b>\$ 2,328,000</b>	<b>\$ 155,734,852</b>

Special Revenue Fund

20050 Trans-Nonspendable Inventory	\$ 1,001,587	-	-	-	-	\$ 1,001,587
20051 Trans-Nonspendable Imprest Csh	500	-	-	-	-	500
20060 Trans-Restricted	65,195,541	-	-	-	-	65,195,541
20070 Trans -Committed	367,483	-	-	537,007	537,007	904,490
20080 Trans --Assigned Encumbrances	-	-	-	-	-	-
20210 TLMA-Nonspendable Imprest Cash	11,925	-	-	-	-	11,925
20220 TLMA-Restricted	6,681,646	1,647,045	1,647,045	-	-	5,034,601
20230 TLMA-Committed	39,040	-	-	-	-	39,040
20240 TLMA-Assigned Encumbrances	146,912	-	-	-	-	146,912
20255 Building Permits-Restricted	1,047,837	185,000	185,000	-	-	862,837
20265 Survey-Restricted	757,721	-	-	-	-	757,721
20300 Landscape Maintenance District	2,502,761	406,404	406,404	-	-	2,096,357
21010 Co Structural Fire-Restricted	11,622,651	-	-	-	-	11,622,651
21060 Com Action-Nonspnd Imprest Csh	80,248	-	-	-	-	80,248
21061 Com Action-Nonspnd Prepd Items	50,000	-	-	-	-	50,000
21070 Com Action-Restricted	1,199,781	-	-	-	-	1,199,781
21120 EDA-Nonspendable Imprest Cash	503,500	-	-	-	-	503,500
21125 EDA-Restricted	999,393	-	-	-	-	999,393
21130 EDA-Committed	7,048,261	-	-	-	-	7,048,261
21135 EDA Administration-Assigned	538,281	-	-	-	-	538,281
21140 Community Centr Administration	49,448	-	-	-	-	49,448
21210 County Free Library-Restricted	25,481,324	1,669,956	1,669,956	-	-	23,811,368

State Controller Schedules  
County Budget Act  
January 2010 Edition, revision #1

County of Riverside  
Obligated Fund Balances - By Governmental Funds  
Fiscal Year 2013-14

Schedule 4

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
21255 Home Program Fund-Restricted	\$ 23,667	\$ -	\$ -	\$ -	\$ -	23,667
21310 Homeless Housing Re-Restricted	811,911	-	-	-	-	811,911
21378 Neighborhood Stabil-Restricted	947,724	-	-	-	-	947,724
21460 OfcOnAging-Nonspnd Imprst Csh	5,600	-	-	-	-	5,600
21470 Ofc On Aging-Restricted	178,527	-	-	-	-	178,527
21560 Wrkfrce Dev-Nonspnd Imprst Csh	10,000	-	-	-	-	10,000
21570 Wrkfrce Dev-Restricted	1,717,846	-	-	-	-	1,717,846
21590 Workforce Development-Assigned	-	-	-	-	-	-
21755 Bio-terrorism Prep-Restricted	2,842,726	-	-	-	-	2,842,726
21765 Hosp Prep Prog Allo-Restricted	-	-	-	-	-	-
22010 Rideshare-Assigned	636	-	-	-	-	636
22060 AD CFD Adim-Restricted	1,496,831	-	-	-	-	1,496,831
22070 AD CFD Adim-Assigned Encumbrnce	-	-	-	-	-	-
22120 Aviation-Nonspnd Imprst Csh	1,500	-	-	-	-	1,500
22130 Aviation-Assigned	1,458,981	54,889	54,889	-	-	1,404,092
22210 NatlDateFes-Nonspnd Imprst Csh	24,100	-	-	-	-	24,100
22255 Cal Id-Restricted	7,647,280	-	-	-	-	7,647,280
22310 AB2766 Sher Bill-Restricted	388,607	205,171	205,171	-	-	183,436
22355 Special Aviation-Restricted	1,969,289	223,003	223,003	-	-	1,746,286
22410 Supervisorial Road-Restricted	2,103,407	51,179	51,179	-	-	2,052,228
22430 Health and Juvenile Services	203,251	-	-	-	-	203,251
22455 WC- Multi-Species H-Restricted	3,239,549	-	-	22,000	22,000	3,261,549
22510 US Grazing Fees-Restricted	17,296	16,948	16,948	-	-	348
22570 Geographical Information System	2,034,100	1,054,099	1,054,099	-	-	980,001
22660 Aprpt Ld Use-Nonspnd Imprst Csh	400	-	-	-	-	400
22670 Airport Land Use Comm-Assigned	589,784	66,765	66,765	-	-	523,019
23005 Franchise Area 8 As-Restricted	296,921	-	-	75	75	296,996
<b>Total Special Revenue Fund</b>	<b>\$ 163,335,773</b>	<b>\$ 5,580,459</b>	<b>\$ 5,580,459</b>	<b>\$ 559,082</b>	<b>\$ 559,082</b>	<b>\$ 148,314,396</b>

County of Riverside

State Controller Schedules  
County Budget Act

Obligated Fund Balances - By Governmental Funds

January 2010 Edition, revision #1

Fiscal Year 2013-14

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Adopted by the Board of Supervisors		Adopted by the Board of Supervisors		
		Recommended	4	Recommended	5	
1	2	3	4	5	6	7
<b>Capital Project Fund</b>						
30010 Accumulative Capita-Restricted	\$ 1,500,000	\$ -	\$ -	\$ 274,500	\$ 274,500	\$ 1,774,500
30105 Cap Const-Lnd Acq-Restricted	621,305	-	-	-	-	621,305
30110 Cap Const-Land Acq-Assigned	5,107,875	-	-	-	-	5,107,875
30125 County Tobacco Securi-Assigned	28,257,283	19,456,100	19,456,100	-	-	8,801,183
30310 Fire Capital Projec-Restricted	714,805	571,729	571,729	-	-	143,076
30595 Develp Impact Fees-Restricted	95,688,574	16,776,500	16,776,500	-	-	78,912,074
30710 Capital Improvement P-Assigned	1,350,526,177	9,230,000	9,230,000	-	-	1,341,296,177
31547 RDA Capital Improve-Restricted	14,693,910	-	-	-	-	14,693,910
31548 RDA Capital Improve-Committed	6,451,172	212,610	212,610	-	-	6,238,562
31605 Menifee Rd-Bridge Ben-Assigned	7,012,826	5,323,776	5,323,776	-	-	1,689,050
31615 So West Area RB Dist-Assigned	5,257,951	2,166,138	2,166,138	-	-	3,091,813
31638 Signal Mitigation S-Restricted	459,471	199,641	199,641	-	-	259,830
31645 Mira Loma R & B Ben-Restricted	18,164,384	5,021,717	5,021,717	-	-	13,142,667
31675 Dev Agrmt DJF Cons-Restricted	1,659,614	-	-	10,874	10,874	1,670,488
31688 Developer Agreement-Restricted	175,037	1,750,437	1,750,437	-	-	(1,575,400)
31695 Signal Mitigation D-Restricted	789,571	-	-	341	341	789,912
31698 RBBB-Scott Road-Restricted	1,298,998	984,215	984,215	-	-	314,783
32715 EDA Mitigation Proj-Restricted	30,500	-	-	-	-	30,500
33620 CREST-Restricted	7,060,827	-	-	14,501	14,501	7,075,328
33640 CREST-Assigned for Encumbrances	-	-	-	-	-	-
<b>Total Capital Project Fund</b>	<b>\$ 1,545,470,280</b>	<b>\$ 61,692,863</b>	<b>\$ 61,692,863</b>	<b>\$ 300,216</b>	<b>\$ 300,216</b>	<b>\$ 1,484,077,633</b>
<b>Debt Service Fund</b>						
35020 Pension Oblig Bonds-Restricted	\$ 1,297,945	\$ -	\$ -	\$ -	\$ -	\$ 1,297,945
35040 Pension Oblig Bnods-Assigned	-	-	-	-	-	-
37055 Teeter Debt Ser Fnd-Restricted	10,309,204	-	-	-	-	10,309,204

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

**County of Riverside**  
 Obligated Fund Balances - By Governmental Funds  
 Fiscal Year 2013-14

Schedule 4

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

**Total Debt Service Fund**      \$ 11,607,149      \$ -      \$ -      \$ -      \$ -      \$ -      \$ 11,607,149

**Total Governmental Funds**      \$ 1,898,841,522      \$ 102,064,730      \$ 102,064,790      \$ 3,187,298      \$ 3,187,298      \$ 3,187,298      \$ 1,799,734,030

Arithmetic Results						COL 2 - 4 + 6
Total Transferred From					SCH 7, COL 5	
Total Transferred To	SCH 3, COLS 4 & 5		SCH 1, COL 3 SCH 2, COL 3		SCH 1, COL 7 SCH 2, COL 7	