

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



**ITEM  
3.4  
(ID # 10898)**

**MEETING DATE:**

Tuesday, September 17, 2019

**FROM :** EXECUTIVE OFFICE:

**SUBJECT:** EXECUTIVE OFFICE: FY 18/19 Yearend Cleanup Budget Adjustments and FY 18/19 Designation of Fund Balance for Encumbrances and as well as Increase of FY 19/20 Appropriations, All Districts. [\$44,658,055 Total Cost] [30% General Fund and 70% Other Operating Funds] [4/5 Vote Required]

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

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

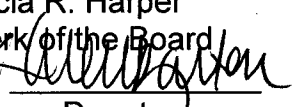
**ACTION:Policy**

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

**Ayes:** Jeffries, Spiegel, Washington, Perez and Hewitt  
**Nays:** None  
**Absent:** None  
**Date:** September 17, 2019  
**xc:** EO, Auditor

Kecia R. Harper  
Clerk of the Board  
By   
Deputy

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<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$44,658,055	\$0	\$44,658,055	\$0
<b>NET COUNTY COST</b>	\$13,239,467	\$0	\$13,239,467	\$0
<b>SOURCE OF FUNDS:</b> 30% General Fund and 70% Other Operating Funds			<b>Budget Adjustment: Yes</b>	
			<b>For Fiscal Year: 18/19 &amp; 19/20</b>	

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

**BACKGROUND:**

During the yearend, Board of Supervisor's (Board) approval is required when budgeted appropriations are not sufficient to cover total expenses incurred by the county departments. For Fiscal Year 18/19, several budget units require budget adjustments. Adjustments to salaries and benefits are necessary due to payroll expenses which exceed budgeted appropriations, also in the proprietary funds some of the adjustments are as a result of recognizing the pension expense per GASB 68 standards. Under GASB Statement No. 68, gains and losses related to changes in total pension liability and plan fiduciary net position are recognized in pension expense. Due to GASB 68, this is the required method of reporting, unless the accounting standards change, or the proprietary departments are able to collect enough to offset the liability.

The Executive Office works with the departments in addressing these budgetary adjustments when administratively feasible early in the fiscal year. However, the unresolved yearend adjustments are submitted by the departments for Board approval in order to ensure balanced budget within the budgetary unit before the fiscal year is closed.

***Executive Office***

As of March 2019, a new county wide accounting method was introduced to record adjustments involving appropriation for contingency for financial reporting. However, further analysis shown that using the new method will affect the analysis and tracking of net county cost allocations. Therefore, entries posted under the new method need to be reversed in order to properly track changes to net county cost related to utilizing the general fund contingency throughout the year.

***Court Reporter Transcripts***

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Per California Government Code 69952, the County is responsible for funding of court directed verbatim records for various cases. In FY 18/19, there were more than anticipated records submitted to the County for payment. In order to accrue payments made in the FY 18/19, a request for an additional \$17,884 is needed.

***Sheriff's Department***

The Sheriff's Department ended FY 18/19 balanced and does not require any additional general fund support to close out the fiscal year. \$4 million in additional revenue is offset by expenditures across a number of budgetary units. The attached budget adjustments have no impact to Net County Cost.

***Agricultural Commissioner***

In FY 18/19, the Agricultural Commissioner's Office experienced an increase in Weights and Measures Business Registrations. Total revenue from these registrations exceeded our estimate by approximately \$287,000. These additional funds will be used to offset the subsequent increase in regular salaries and supplies and services necessary to complete our state mandated business inspection program.

***Environmental Health***

On March 26, 2019 Agenda Item 3.22, the Board approved a proposal by first district to allocate funds to a non-profit utilizing the Temescal Valley Community Fund. This proposal contained an erroneous budget adjustment that caused an increase in the Department of Environmental Health's (DEH) appropriations thus giving the appearance of a net county cost. The adjustment below will rectify this situation.

***Cooperate Extension***

Cooperate Extension requires \$9,909 in appropriations increases to cover a shortfall in salaries and benefits, as well as services and supplies. Expenditures for salaries and benefits exceeded the budget since department was working with a flat budget and increases in salaries and benefits were not included. Expenditures for services and supplies were over budget due to an increase in telephone charges and the need to purchase additional office supplies for continuing program work.

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***Waste Resources Department***

The Waste Resources Department is recommending a budget adjustment of \$2.8 million in order to meet unanticipated expense obligations in appropriation 2 for FY 18/19. The funding shortage is primarily due to an increase in the amount of expense paid to Waste Management Inc. (WMI) related to operation of the El Sobrante landfill site and to record an increase in post-closure maintenance liability.

The amount paid to Waste Management Inc. is directly related to the amount of in-county tonnage landfilled at the El Sobrante landfill facility. The cost for in-county tonnage payments to WMI was budgeted at \$15,996,959, based on a five-year average, while the actual amount paid totaled approximately \$22.9 million resulting in a \$6.9 million budget deficit. The amount of in-county tonnage received at El Sobrante has been increasing, especially in the last two fiscal years, and the budget projections have been adjusted based on this trend.

The second cause of the Department's budget deficit is due to an increase in the post-closure maintenance (PCM) liability. This is a result of updating PCM estimates for eight (8) of the twelve (12) Department's closed landfills that are subject to PCM financial assurance requirements. The California Department of Resources Recycling and Recovery (Cal Recycle) requires PCM estimates to be updated every five (5) years and has recently mandated that PCM estimates include costs associated with the complete replacement for all capital systems (drainage, groundwater, landfill gas, security, etc.) at least once during the minimum 30-year post-closure period. Previous cost estimates assumed only a small percentage of the capital systems to need replacement during the post-closure period. For example, in previous estimates it was assumed one groundwater well would be replaced over the minimum 30-year post-closure period, whereas Cal Recycle now requires an estimate to include the cost to replace all groundwater wells. The budgeted expense related to an increase in the Department's PCM liability was budgeted at \$1,040,025 and was based on applying a Cal Recycle provided CIP increase to prior year totals. The new requirements imposed by Cal Recycle for PCM estimates results in an increase of approximately \$9.8 million for PCM liability, but there was also a decrease in remediation liability by approximately \$2.9 million, resulting in an overall budget deficit of approximately \$6.9 million related to landfill site remediation and PCM liability.

Combined, these two factors resulted in a funding deficit of \$13.8 million in appropriation 2. \$11 million was available in appropriation 4 and an appropriation

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transfer was completed. The remaining deficit of \$2.8 million requires a budget adjustment during the yearend cleanup.

***RCIT – PSEC Operations***

PSEC requests a budget adjustment for capital assets not originally approved in the FY 18/19 budget. To ensure appropriation exists for yearend closing entries related to asset transactions, an appropriation is needed.

***Flood Control and Water Conservation District***

*Encroachment Permits*

The requested budget adjustment will increase appropriations 1 & 2 within the Flood Control and Water Conservation District Encroachment Permits Fund 40670 from department net assets. The adjustment is necessary for the District to accommodate increased salaries and benefits costs, computer usage costs and car pool expense costs associated with a higher volume of encroachment permit requests received and monitoring/inspection work to close the permit.

*Subdivision Operations*

The requested budget adjustment will increase appropriation 1 within the Flood Control and Water Conservation District Subdivision Operations - Fund 40660. In accordance with GASB 68, the adjustment is necessary to accommodate an increase of \$425,000 in the Fund 40660 Pension Obligation for FY 18/19.

*Hydrology Services*

The requested budget adjustment will increase appropriation 1 within the Flood Control and Water Conservation District Hydrology Services - Fund 48000. In accordance with GASB 68, the adjustment is necessary to accommodate an increase of \$90,000 in the Fund 48000 Pension Obligation for FY 18/19.

*Garage-Fleet Operations*

The requested budget adjustment will increase appropriation 1 within the Flood Control and Water Conservation District Garage-Fleet Operations - Fund 48020. In accordance

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with GASB 68, the adjustment is necessary to accommodate an increase of \$280,000 in the Fund 48020 Pension Obligation for FY 18/19.

*Project Maintenance*

The requested budget adjustment will increase appropriation 1 within the Flood Control and Water Conservation District Project Maintenance - Fund 48040. In accordance with GASB 68, the adjustment is necessary to accommodate an increase of \$25,000 in the Fund 48040 Pension Obligation for FY 18/19.

*Data Processing*

The requested budget adjustment will increase appropriation 1 within the Flood Control and Water Conservation District Data Processing- Fund 48080. In accordance with GASB 68, the adjustment is necessary to accommodate an increase of \$225,000 in the Fund 48080 Pension Obligation for FY 18/19. **These budgetary adjustments and the recommended actions are included in Attachment A.**

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

***Conclusion***

The Executive Office will continue to work with departments to identify budgetary issues early and remediate them in the timeliest way to assure adequate appropriations are in place when needed. We continue watching the yearend revenue receipts and accruals and will report to the Board in the yearend validation report on any emerging trends of concern.

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

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

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*Misley Wang*  
Misley Wang, Supervising Accountant

9/9/2019

*Don R. Kent*  
Don R. Kent, Assistant CEO-County Finance Officer

9/11/2019

## Attachment A

## Fiscal Year 18/19 Yearend Cleanup Budgets Adjustments

**Recommendation 1:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Decrease estimated revenues:  
10000-1109000000-790600 Contributions from other county funds \$ 15,400,000

Anticipated use of unassigned fund balance:  
10000-1109000000-370100 Unassigned fund balance 15,400,000

Decrease appropriations:  
10000-1100100000-551100 Contributions to other funds 15,400,000

Anticipated increase of unassigned fund balance:  
10000-1100100000-370100 Unassigned fund balance 15,400,000

**Recommendation 2:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Decrease appropriations:  
10000-1109000000-551100 Contributions to other funds \$ 100,000

Anticipated increase of unassigned fund balance:  
10000-1109000000-370100 Unassigned fund balance 100,000

Decrease estimated revenues:  
10000-1100900000-790600 Contributions from other county funds 100,000

Anticipated use of unassigned fund balance:  
10000-1100900000-370100 Unassigned fund balance 100,000

**Recommendation 3:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Decrease appropriations:  
10000-1109000000-551100 Contributions to other funds \$ 200,000

Anticipated increase of unassigned fund balance:  
10000-1109000000-370100 Unassigned fund balance 200,000

Decrease estimated revenues:  
10000-1102900000-790600 Contributions from other county funds 200,000



## Attachment A

Anticipated use of unassigned fund balance:  
10000-1102900000-370100 Unassigned fund balance 200,000

**Recommendation 4:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Decrease appropriations:  
10000-1109000000-551100 Contributions to other funds \$ 4,512,550

Anticipated increase of unassigned fund balance:  
10000-1109000000-370100 Unassigned fund balance 4,512,550

Increase appropriations:  
10000-1101000000-551100 Contributions to other funds 4,512,550

Anticipated use of unassigned fund balance:  
10000-1101000000-370100 Unassigned fund balance 4,512,550

**Recommendation 5:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Decrease appropriations:  
10000-1109000000-551100 Contributions to other funds \$ 191,339

Anticipated increase of unassigned fund balance:  
10000-1109000000-370100 Unassigned fund balance 191,339

Decrease estimated revenues:  
10000-2000100000-790600 Contributions from other county funds 191,339

Anticipated use of unassigned fund balance:  
10000-2000100000-370100 Unassigned fund balance 191,339

**Recommendation 6:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Decrease estimated revenues:  
10000-1109000000-790600 Contributions from other county funds \$ 6,600,000

Anticipated use of unassigned fund balance:  
10000-1109000000-370100 Unassigned fund balance 6,600,000

Decrease appropriations:  
10000-4100300000-551100 Contributions to other funds 6,600,000

Anticipated increase of unassigned fund balance:  
10000-4100300000-370100 Unassigned fund balance 6,600,000

**Recommendation 7:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:*

Decrease appropriations:		
10000-1109000000-551100	Contributions to other funds	\$ 6,300,000
Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	6,300,000
Decrease estimated revenues:		
10000-4300300000-790600	Contributions from other county funds	6,300,000
Anticipated use of unassigned fund balance:		
10000-4300300000-370100	Unassigned fund balance	6,300,000

**Recommendation 8:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:*

Decrease appropriations:		
10000-1109000000-551100	Contributions to other funds	\$ 1,800,000
Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	1,800,000
Decrease estimated revenues:		
10000-5100400000-790600	Contributions from other county funds	1,800,000
Anticipated use of unassigned fund balance:		
10000-5100400000-370100	Unassigned fund balance	1,800,000

**Recommendation 9:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:*

Decrease appropriations:		
10000-1109000000-551000	Contributions to other funds	\$ 233,000
Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	233,000
Decrease estimated revenues:		
10000-7200700000-790600	Contributions from other county funds	233,000
Anticipated use of unassigned fund balance:		
10000-7200700000-370100	Unassigned fund balance	233,000

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**Recommendation 10:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Court Reporting Transcripts by \$17,884, as follows:

Increase appropriations:		
10000-1104300000-525440	Professional services	\$ 17,884

Anticipated use of unassigned fund balance:		
10000-1104300000-370100	Unassigned fund balance	17,884

Decrease appropriations:		
10000-1109000000-581000	Appropriation for contingencies	17,884

Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	17,884

**Recommendation 11:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Registrar of Voters by \$103,677, as follows:

Increase appropriations:		
10000-1700100000-525440	Professional services	\$ 103,677

Anticipated use of unassigned fund balance:		
10000-1700100000-370100	Unassigned fund balance	103,677

**Recommendation 12:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Increase estimated revenues:		
10000-2500100000-726160	Permit-gun (PC 12050)	\$ 417,804

Increase appropriations:		
10000-2500100000-510040	Regular salaries	360,646
10000-2500100000-518100	Budgeted benefits	229,920
10000-2500100000-510200	Payoff permanent-seasonal	2,438,064
10000-2500100000-510320	Temporary salaries	300,230
10000-2500100000-522310	Maint-building and improvement	<u>56,638</u>
	Total	3,385,498

Anticipated use of unassigned fund balance:		
10000-2500100000-370100	Unassigned fund balance	2,967,694

**Recommendation 13:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Increase estimated revenues:		
10000-2500200000-755120	CA-public safety sales tax	\$ 592,698

Increase appropriations:		
10000-2500200000-528920	Car pool expense	74,260
10000-2500200000-536780	Interfund expense-capital projects	<u>11,028</u>
	Total	85,288

Decrease appropriations:		
10000-2500200000-510040	Regular salaries	2,173,159

Anticipated increase of unassigned fund balance:		
10000-2500200000-370100	Unassigned fund balance	2,680,569

**Recommendation 14:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenue for Sheriff Patrol as follows:*

Increase estimated revenues:		
10000-2500300000-755120	CA-public safety sales tax	\$ 1,556,447

Increase appropriations:		
10000-2500300000-510200	Payoff permanent-seasonal	48,611
10000-2500300000-536780	Interfund expense-capital projects	<u>13,499</u>
	Total	62,110

Anticipated increase of unassigned fund balance:		
10000-2500300000-370100	Unassigned fund balance	1,494,337

**Recommendation 15:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for Sheriff Corrections as follows:*

Increase estimated revenues:		
10000-2500400000-755120	CA-public safety sales tax	\$ 1,091,894

Increase appropriations:		
10000-2500400000-522310	Maint-building and improvement	366,593
10000-2500400000-520705	Food	330,095
10000-2500400000-529540	Utilities	379,997
10000-2500400000-523640	Computer equipment-non fixed asset	252,815
10000-2500400000-536910	Interfund expense-fuel	<u>12,531</u>
	Total	1,342,031

Decrease appropriations:		
10000-2500400000-510040	Regular salaries	366,593

Anticipated increase of unassigned fund balance:		
10000-2500400000-370100	Unassigned fund balance	116,456

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**Recommendation 16:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments in appropriations for Sheriff Court Services by \$304,029, as follows:

Increase appropriations:		
10000-2500500000-510200	Payoff permanent-seasonal	\$ 415,189
Decrease appropriations:		
10000-2500500000-525340	Temporary help services	111,160
Anticipated use of unassigned fund balance:		
10000-2500500000-370100	Unassigned fund balance	304,029

**Recommendation 17:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for Sheriff Ben Clark Training Center as follows:

Increase estimated revenues:		
10000-2500700000-741040	Building use	\$ 166,803
Increase appropriations:		
10000-2500700000-510040	Regular salaries	188,736
10000-2500700000-518100	Budgeted benefits	197,684
10000-2500700000-522310	Maint-building and improvement	316,971
10000-2500700000-522320	Maint-grounds	195,419
10000-2500700000-528920	Car pool expense	<u>287,632</u>
	Total	1,186,442
Anticipated use of unassigned fund balance:		
10000-2500700000-370100	Unassigned fund balance	1,019,639

**Recommendation 18:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenue for Sheriff Coroners by \$192,686, as follows:

Increase estimated revenues:		
10000-2501000000-755120	CA-public safety sales tax	\$ 148,174
10000-2501000000-777420	Reimb for coroners services	<u>44,512</u>
	Total	192,686
Increase appropriations:		
10000-2501000000-510200	Payoff permanent-seasonal	34,892
10000-2501000000-510420	Overtime	58,245
10000-2501000000-522310	Maint-building and improvement	71,722
10000-2501000000-525100	Medical lab services	<u>27,827</u>
	Total	192,686

**Recommendation 19:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenue for Agricultural Commissioner by \$287,000, as follows:

Increase estimated revenues:		
10000-2800100000-772520	Sealer of weights & measures	\$ 287,000

Increase appropriations:		
10000-2800100000-510040	Regular salaries	262,000
10000-2800100000-523700	Office supplies	5,000
10000-2800100000-525080	Temp assist pool services	5,000
10000-2800100000-528920	Car pool expense	<u>15,000</u>
	Total	287,000

**Recommendation 20:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Increase appropriations:		
10000-4100200000-525440	Professional services	\$ 95,584

Decrease appropriations:		
10000-4100200000-537040	Interfund expense-maintenance	95,584

**Recommendation 21:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments decreasing appropriations and increasing committed fund balance for Environmental Health by \$11,173, as follows:

Decrease appropriations:		
10000-4200400000-527780	Special program expense	\$ 11,173

Increase committed fund balance:		
11114-4200420000-330100	Committed fund balance	11,173

**Recommendation 22:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments adjusting appropriations for Animal Services as follows:

Increase appropriations:		
10000-4200600000-522890	Pharmaceuticals	\$ 72,713

Decrease appropriations:		
10000-4200600000-510040	Regular salaries	72,713

**Recommendation 23:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Cooperative Extension by \$9,909, as follows:

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Increase appropriations:		
10000-6300100000-510040	Regular salaries	\$ 5,700
10000-6300100000-523700	Office supplies	<u>4,209</u>
	Total	9,909

Anticipated use of unassigned fund balance:		
10000-6300100000-370100	Unassigned fund balance	9,909

Decrease appropriations:		
10000-1109000000-581000	Appropriation for contingencies	9,909

Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	9,909

**Recommendation 24:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments adjusting appropriations for EDA-Parking as follows:

Increase appropriations:		
10000-7200700000-527980	Contracts	\$ 3,349

Decrease appropriations:		
10000-7200700000-510040	Regular salaries	3,349

**Recommendation 25:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments adjusting appropriations for EDA-Community Centers by \$65,768, as follows:

Increase appropriations:		
10000-7201300000-528500	Project cost expense	\$ 62,371

Decrease appropriations:		
10000-7201300000-510040	Regular salaries	5,000
10000-7201300000-571700	Intra-custodial	<u>(8,397)</u>
	Total	( 3,397)

Anticipated use of unassigned fund balance:		
10000-7201300000-370100	Unassigned fund balance	65,768

**Recommendation 26:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments as follows:

Increase appropriations:		
10000-7300100000-546280	Capitalized software	\$ 1,590

Decrease appropriations:		
10000-7300100000-522310	Maint-building and improvement	1,590

**Recommendation 27:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments adjusting appropriations for EDA-County Free Library by \$584,261, as follows:

Increase appropriations:		
21200-1900700000-528500	Project cost expense	\$ 685,372
Decrease appropriations:		
21200-1900700000-510040	Regular salaries	6,850
21200-1900700000-530280	Private care provider	80,372
21200-1900700000-542020	Buildings	<u>13,889</u>
	Total	101,111
Anticipated use of restricted fund balance:		
21200-1900700000-321101	Restricted program money	584,261

**Recommendation 28:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for EDA-Community Park and Centers by \$13,538, as follows:

Increase appropriations:		
21830-7201200000-528500	Project cost expense	\$ 13,538
Anticipated use of restricted fund balance:		
21830-7201200000-321101	Restricted program money	13,538

**Recommendation 29:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Multi-Species Habitat Conservation fund by \$2,301,036, as follows:

Increase appropriations:		
22450-1103600000-525440	Professional services	\$ 2,301,036
Anticipated use of restricted fund balance:		
22450-1103600000-321101	Restricted program money	2,301,036

**Recommendation 30:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Riverside University Health System as follows:

Increase appropriations:		
40050-4300100000-513160	Pension expense	\$ 41,516,467
Decrease appropriations:		
40050-4300100000-522890	Pharmaceuticals	1,724,564
40050-4300100000-535540	Depreciation-building	5,309,897



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40050-4300100000-535560	Depreciation-equipment	17,928,942
40050-4300100000-542040	Buildings-capital projects	<u>9,500,614</u>
	Total	34,464,017

Anticipated use of unrestricted net assets:

40050-4300100000-380110	Unrestricted net asset pension and OPEB liability	7,052,450
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**Recommendation 31:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Riverside University Health System-Community Health Clinics as follows:

Increase appropriations:

40090-4300600000-513160	Pension expense	\$ 5,259,258
40090-4300600000-524660	Consultants	<u>20,092</u>
	Total	5,279,350

Decrease appropriations:

40090-4300600000-535540	Depreciation-building	496,774
40090-4300600000-546080	Equipment-computer	<u>25,422</u>
	Total	522,196

Anticipated use of unrestricted net assets:

40090-4300600000-380110	Unrestricted net asset pension and OPEB liability	4,757,154
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**Recommendation 32:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment as follows:

Anticipated increase of unrestricted net assets:

40090-4300600000-380100	Unrestricted net assets	\$13,000,000
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Increase estimated revenues:

40090-4300600000-790600	Contributions from other county funds	13,000,000
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Increase appropriations:

10000-1101000000-551100	Contributions to other funds	13,000,000
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Anticipated use of unassigned fund balance:

10000-1101000000-370100	Unassigned fund balance	13,000,000
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Decrease appropriations:

10000-1109000000-581000	Appropriation for contingencies	13,000,000
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Anticipated increase of unassigned fund balance:

10000-1109000000-370100	Unassigned fund balance	13,000,000
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**Recommendation 33:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment as follows:

Increase appropriations:		
40090-4300600000-510040	Regular salaries	\$ 1,000,000
40090-4300600000-535540	Depreciation-building	2,700,000
40090-4300600000-535560	Depreciation-equipment	1,300,000
40090-4300600000-542080	Improvements-leasehold buildings	20,000,000
40090-4300600000-546160	Equipment-other	<u>10,000,000</u>
	Total	35,000,000
Increase estimated revenues:		
40090-4300600000-776270	Medi-cal patients	5,000,000

Anticipated use of unrestricted net assets:		
40090-4300600000-380100	Unrestricted net assets	30,000,000

**Recommendation 34:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Department of Waste Resources by \$2,800,000, as follows:

Increase appropriations:		
40200-4500100000-528430	Post-closure expense	\$ 2,800,000

Anticipated use of unrestricted net assets:		
40200-4500100000-380100	Unrestricted net assets	2,800,000

**Recommendation 35:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the Subdivision Operations fund by \$425,000, as follows:

Increase appropriations:		
40660-947140-513160	Pension expense	\$ 425,000

Anticipated use of unrestricted net assets:		
40660-947140-380100	Unrestricted net assets	425,000

**Recommendation 36:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Encroachment Permit fund by \$90,000, as follows:

Increase appropriations:		
40670-947160-510040	Regular salaries	\$ 45,000
40670-947160-518100	Budgeted benefits	20,000
40670-947160-524760	Data processing services	10,000
40670-947160-528920	Car pool expense	<u>15,000</u>
	Total	90,000

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Anticipated use of unrestricted net assets:

40670-947160-380100	Unrestricted net assets	90,000
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**Recommendation 37:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget as follows:

Increase appropriations:

45300-7300500000-521500	Maint-motor vehicles	\$ 3,590
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Decrease appropriations:

45300-7300500000-535515	Amortization-vehicles	3,590
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**Recommendation 38:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for ISF-Information Technology as follows:

Increase appropriations:

45500-7400100000-513160	Pension expense	\$ 5,039,216
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Decrease appropriations:

45500-7400100000-521640	Maint-software	2,330,647
45500-7400100000-520260	Computer lines	1,559,539
45500-7400100000-521360	Maint-computer equipment	341,950
45500-7400100000-532600	Cap lease-purchase principal	<u>807,080</u>
	Total	5,039,216

**Recommendation 39:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the RCIT PSEC Operations fund as follows:

Increase appropriations:

45520-7400600000-513160	Pension expense	\$ 246,294
45520-7400600000-546400	Capital assets-system	<u>112,000</u>
	Total	358,294

Decrease appropriations:

45520-7400600000-520220	County radio 700 MHz system	358,294
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**Recommendation 40:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments adjusting appropriations for EDA-Custodial Services Division by \$44,004, as follows:

Increase appropriations:

47200-7200200000-528020	Inventory-stores	\$ 44,004
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Decrease appropriations:

47200-7200200000-510040	Regular salaries	44,004
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**Recommendation 41:** That the Board approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the EDA Maintenance Services Division by \$769,716 as follows:

Increase estimated revenues:		
47210-7200300000-777580	Support services	\$ 769,716
Increase appropriations:		
47210-7200300000-521720	Maint-fire equipment	120,396
47210-7200300000-525320	Security guard services	159,553
47210-7200300000-526960	Small tools and instruments	113,541
47210-7200300000-528500	Project cost expense	<u>376,226</u>
	Total	769,716

**Recommendation 42:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for EDA-Maintenance Services as follows:

Increase appropriations:		
47210-7200300000-513160	Pension expense	\$ 245,900
Decrease appropriations:		
47210-7200300000-522310	Maint-building and improvement	245,900

**Recommendation 43:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the Hydrology Services fund by \$90,000, as follows:

Increase appropriations:		
48000-947240-513160	Pension expense	\$ 90,000
Anticipated use of unrestricted net assets:		
48000-947240-380100	Unrestricted net assets	90,000

**Recommendation 44:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the Garage Fleet Operations fund by \$280,000, as follows:

Increase appropriations:		
48020-947260-513160	Pension expense	\$ 280,000
Anticipated use of unrestricted net assets:		
48020-947260-380100	Unrestricted net assets	280,000

**Recommendation 45:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the Project Maintenance fund by \$25,000, as follows:

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Increase appropriations:		
48040-947280-513160	Pension expense	\$ 25,000

Anticipated use of unrestricted net assets:		
48040-947280-380100	Unrestricted net assets	25,000

**Recommendation 46:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the Data Processing fund by \$225,000, as follows:*

Increase appropriations:		
48080-947320-513160	Pension expense	\$ 225,000

Anticipated use of unrestricted net assets:		
48080-947320-380100	Unrestricted net assets	225,000

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

<b>Fund</b>	<b>Department ID</b>	<b>Department Name</b>	<b>Appropriation</b>	<b>Recommended Encumbrances</b>
10000	1100100000	Executive Office	Approp 2	\$ 63,982
		<b>Executive Office Total</b>		<b>63,982</b>
10000	1130100000	Human Resources	Approp 2	84,773
10000	1130100000	Human Resources	Approp 3	59,523
		<b>Human Resources Total</b>		<b>144,296</b>
10000	2200100000	District Attorney	Approp 2	47,984
		<b>District Attorney Total</b>		<b>47,984</b>
10000	2400100000	Public Defender	Approp 2	75,639
		<b>Public Defender Total</b>		<b>75,639</b>
10000	2500100000	Sheriff Administration	Approp 2	19,912
10000	2500100000	Sheriff Administration	Approp 4	5,270
		<b>Sheriff Administration Total</b>		<b>25,182</b>
10000	2500200000	Sheriff Support	Approp 2	104,024
10000	2500200000	Sheriff Support	Approp 3	11,069
10000	2500200000	Sheriff Support	Approp 4	66,010
		<b>Sheriff Support Total</b>		<b>181,103</b>
10000	2500300000	Sheriff Patrol	Approp 2	1,514,057
10000	2500300000	Sheriff Patrol	Approp 3	898,622
10000	2500300000	Sheriff Patrol	Approp 4	404,237
		<b>Sheriff Patrol Total</b>		<b>2,816,916</b>
10000	2500400000	Sheriff Correction	Approp 2	631,228
10000	2500400000	Sheriff Correction	Approp 3	101,283
10000	2500400000	Sheriff Correction	Approp 4	206,353
		<b>Sheriff Correction Total</b>		<b>938,864</b>
10000	2500500000	Sheriff Court Services	Approp 2	22,278
		<b>Sheriff Court Services Total</b>		<b>22,278</b>
10000	2500600000	CAC Security	Approp 2	8,985
		<b>CAC Security Total</b>		<b>8,985</b>

Fund	Department ID	Department Name	Appropriation	Recommended Encumbrances
10000	2500700000	Ben Clark Training Center	Approp 2	630,883
		<b>Ben Clark Training Center Total</b>		<b>630,883</b>
10000	2600100000	Juvenile Hall	Approp 2	589,543
10000	2600100000	Juvenile Hall	Approp 3	3,024,567
10000	2600100000	Juvenile Hall	Approp 4	29,682
		<b>Juvenile Hall Total</b>		<b>3,643,792</b>
10000	2600200000	Probation	Approp 2	401,064
10000	2600200000	Probation	Approp 3	550,753
10000	2600200000	Probation	Approp 4	60,881
		<b>Probation Total</b>		<b>1,012,698</b>
10000	2600700000	Administration & Support	Approp 2	5,165
		<b>Administration &amp; Support Total</b>		<b>5,165</b>
10000	2700200000	Fire Protection	Approp 2	2,337,195
10000	2700200000	Fire Protection	Approp 4	113,712
		<b>Fire Protection Total</b>		<b>2,450,907</b>
10000	4200100000	Public Health	Approp 2	108,860
		<b>Public Health Total</b>		<b>108,860</b>
10000	7200500000	EDA-Project Management	Approp 2	444,959
		<b>EDA-Project Management Total</b>		<b>444,959</b>
10000	7200600000	EDA-Energy	Approp 2	302,329
		<b>EDA-Energy Total</b>		<b>302,329</b>
10000	7300100000	Purchasing	Approp 4	145,200
		<b>Purchasing Total</b>		<b>145,200</b>
<b>10000 Total</b>				<b>13,070,022</b>
20000	3130100000	Transportation	Approp 2	863,602
20000	3130100000	Transportation	Approp 3	196,022
20000	3130100000	Transportation	Approp 4	12,300
		<b>Transportation Total</b>		<b>1,071,924</b>
20000	3130500000	Transportation Const Projects	Approp 2	100,981
		<b>Transportation Const Projects Total</b>		<b>100,981</b>

Fund	Department ID	Department Name	Appropriation	Recommended Encumbrances
20000	3130700000	Transportation Equipment	Approp 4	1,987,829
		<b>Transportation Equipment Total</b>		<b>1,987,829</b>
<b>20000 Total</b>				<b>3,160,734</b>
21050	5200100000	Local Initiative Admin DCA	Approp 2	6,585
		<b>Local Initiative Admin DCA Total</b>		<b>6,585</b>
<b>21050 Total</b>				<b>6,585</b>
24625	915201	CSA 152 NPDES	Approp 2	162,951
		<b>CSA 152 NPDES Total</b>		<b>162,951</b>
<b>24625 Total</b>				<b>162,951</b>
25510	931108	Park Residences Util & Maint	Approp 2	14,020
		<b>Park Residences Util &amp; Maint Total</b>		<b>14,020</b>
<b>25510 Total</b>				<b>14,020</b>
30700	1104200000	Cap Imp Prg-Capital Projects	Approp 3	117,423
		<b>Cap Imp Prg-Capital Projects Total</b>		<b>117,423</b>
<b>30700 Total</b>				<b>117,423</b>
33100	931105	Park Acq & Dev, District	Approp 4	16,400
		<b>Park Acq &amp; Dev, District Total</b>		<b>16,400</b>
<b>33100 Total</b>				<b>16,400</b>
33120	931800	Park Acq & Dev, DIF	Approp 4	57,500
		<b>Park Acq &amp; Dev, DIF Total</b>		<b>57,500</b>
<b>33120 Total</b>				<b>57,500</b>
<b>Grand Total</b>				<b>\$ 16,605,635</b>