

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



ITEM: 3.4  
(ID # 13442)

MEETING DATE:  
Tuesday, September 15, 2020

**FROM :** EXECUTIVE OFFICE:

**SUBJECT:** EXECUTIVE OFFICE: FY 19/20 Year-end Cleanup Budget Adjustments and FY 19/20 Designation of Fund Balance for Encumbrances as well as Increase of FY 20/21 Appropriations, All Districts. [\$151,765,636 Total Cost - 8% General Fund and 92% 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 19/20 year-end cleanup adjustments as recommended in Attachment A.
2. Approve and direct the Auditor-Controller to designate FY 19/20 fund balance for encumbrances and increase FY 20/21 appropriations as recommended in Attachment B.


**ACTION:**Policy

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MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Hewitt 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 15, 2020  
xc: EO, Auditor

Kecia R. Harper  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$151,765,636	\$0	\$151,765,636	\$0
<b>NET COUNTY COST</b>	\$12,421,810	\$0	\$12,421,810	\$0
<b>SOURCE OF FUNDS:</b> 8% General Fund and 92% Other Operating Funds			<b>Budget Adjustment:</b> Yes For Fiscal Year: 19/20 & 20/21	

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

**BACKGROUND:**

During the year-end, 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 19/20, 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 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 year-end adjustments are submitted by the departments for Board approval in order to ensure a balanced budget within the budgetary unit before the fiscal year is closed. **These budgetary adjustments and the recommended actions are included in Attachment A.**

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

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
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place when needed. We will continue watching the year-end revenue receipts and accruals and will report to the Board any emerging trends of concern.

**ATTACHMENT A. FY 19/20 YEAR-END CLEANUP BUDGET ADJUSTMENTS**

**ATTACHMENT B. FY 19/20 DESIGNATION OF FUND BALANCES FOR  
ENCUMBRANCES AND INCREASE OF FY 20/21 APPROPRIATIONS**

  
Misley Wang, Supervising Accountant

9/9/2020

  
Don R. Kent, Assistant CEO-County Finance Officer

9/10/2020

## **BUSINESS AND COMMUNITY DEVELOPMENT**

### **Fair and National Date Festival**

The Fair and National Date Festival unit requires a budget adjustment increasing appropriations 2 and 3 by \$607,400 in order to meet expense obligations incurred during FY19/20.

Appropriation 2 has a shortfall of \$486,400 primarily due to Fair expenses that fluctuate with actual Fair needs for advertising, marketing materials, entertainment contracts, TAP background costs, credit card fees, and rental of equipment. Other appropriation 2 shortfalls include utilities, grounds security, RCIT fees, onetime maintenance to buildings and grounds to repair the electronic signs, clean-up of broken palm trees, and expenses incurred for the Federal Medical Station set up by EMD on the fairgrounds for COVID-19 emergency response that required upgrades and improvements.

Appropriation 3 has a shortfall of \$121,000 primarily due to an increase in the Fair Sheriff assistance agreement and prior year admin expenses.

In addition, due to the increase in appropriation needs, the Fair sustained a serious revenue shortfall. This shortfall is due to the loss of interim revenue from March 2020 through July 2020 as result of COVID-19. Also, an increase in liability insurance as well as the restructure of the Economic Development Agency which reduced the amount of contribution EDA provided to the Fair. The Fair and National Date Festival unit is requesting a contribution of \$790,000 to cover the total fiscal year deficit.

**Recommendation 1:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Fair and National Date Festival and decreasing Appropriation for Contingency by \$790,000 as follows:*

Increase appropriations:

22200-1920100000-522310	Maintenance - building & improvement	\$ 40,000
22200-1920100000-522320	Maintenance - grounds	30,000
22200-1920100000-523270	Special events	352,600
22200-1920100000-525840	RCIT enterprise	44,000
22200-1920100000-526420	Advertising	160,000
22200-1920100000-529540	Utilities	42,400
22200-1920100000-536980	Interfund expense - law enforcement	30,000
22200-1920100000-537180	Interfund expense - salary reimbursement	<u>91,000</u>
	Total	<u>790,000</u>

Increase estimated revenues:

22200-1920100000-790600	Contributions from other county funds	790,000
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Decrease appropriations:

10000-1109000000-581000	Appropriation for contingencies	790,000
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Anticipated increase of unassigned fund balance:

10000-1109000000-370100	Unassigned fund balance	790,000
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Increase appropriations:		
10000-1101000000-551100	Contributions to other funds	790,000
Anticipated use of unassigned fund balance:		
10000-1101000000-370100	Unassigned fund balance	790,000

## FINANCE & GOVERNMENT SERVICES

### Executive Office

The Interest on TRANS & Teeter budgetary unit needs a budget adjustment that will allow for the fund to record the full amount of interest expense on the 2020 TRANS Notes.

**Recommendation 2:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenues for the Executive Office Interest on TRANS & Teeter department by \$2,846,785, as follows:*

Increase appropriations:		
10000-1102100000- 534000	Interest notes - warrants	\$ 2,846,785
Increase estimated revenues:		
10000-1102100000- 791020	Premium on bonds issued	2,846,785

Restricted and committed fund balances have been under evaluation and the following fund balances need to be transfer to unassigned fund balance as purpose for restriction/commitment has been fulfilled.

**Recommendation 3:** *That the Board of Supervisors approve and direct the Auditor-Controller to decrease restricted and committed fund balances and increase unassigned fund balance for the Executive Office by \$2,696,900, as follows:*

Decrease restricted fund balance:		
10000-4200400000-321111	Restricted for EH Hazmat	\$ 1,162,554
Decrease committed fund balance:		
10000-1000100000-330135	CFB-Community improvement	172,437
10000-1000100000-330154	CFB-County admin center remodel	500,000
10000-1000100000-330155	CFB-Legal liabilities	763,909
10000-1300100000-330159	CFB-ACO laserfiche project	34,000
10000-1300300000-330160	CFB-ACO ACA implementation	64,000
	Total	1,534,346
Increase unassigned fund balance:		
10000-4200400000-370100	Unassigned fund balance	1,162,554
10000-1000100000-370100	Unassigned fund balance	1,436,346
10000-1300100000-370100	Unassigned fund balance	34,000
10000-1300300000-370100	Unassigned fund balance	64,000
	Total	2,696,900

In accordance with the agreement between the County of Riverside Executive Office and the Sheriff's Department, please increase Appropriations and Unassigned Fund Balance to cover the cost of the So Cal Fair Policing. Revenue received from the horse races has not been enough to cover the costs associated with the event.

**Recommendation 4:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Executive Office and decreasing Appropriation for Contingency by \$39,934, as follows:*

Increase appropriations:		
10000-1103800000-551000	Operating transfers-out	\$ 39,934
Anticipated use of unassigned fund balance:		
10000-1103800000-370100	Unassigned fund balance	39,934
Decrease appropriations:		
10000-1109000000-581000	Appropriation for contingencies	39,934
Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	39,934

The Executive Office Subfund budget unit needs budget adjustment to increase appropriations in order to record the full amount of debt service interest on 2019 Teeter Obligation Notes to be transferred to the Teeter debt service fund.

**Recommendation 5:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenues for the Executive Office Sub Fund Operations by \$1,346,464, as follows:*

Increase appropriations:		
10000-1103800000-551000	Operating transfers-out	\$ 1,346,464
Increase estimated revenues:		
10000-1103800000-733010	Penalties & Int – Delinquent Tax	1,346,464

Under terms of joint occupancy agreements between the county and the state, the county is responsible for payments related to the operations, maintenance, and utilities at four shared facilities: Larson, Banning, Southwest, and Riverside Juvenile Court. In FY 19/20, the county was billed for unanticipated building maintenance projects at shared facilities. A request for an additional \$71,177 is needed in order to accrue payments made in FY 19/20.

**Recommendation 6:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Executive Office Court Facilities department and decreasing Appropriation for Contingency by \$71,177, as follows:*

Increase appropriations:		
10000-1103900000-524500	Administrative support - direct	\$ 71,177
Anticipated use of unassigned fund balance:		
10000-1103900000-370100	Unassigned fund balance	71,177
Decrease appropriations:		
10000-1109000000-581000	Appropriations for contingencies	71,177
Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	71,177

The Executive Office has agreed to reimburse Facilities Management for past services that had not been invoiced. These services were rendered for the disposition of county-owned land. This expense was not known at the start of the fiscal year and, thus not budgeted. This budget adjustment will allow for the reimbursement.

**Recommendation 7:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenues for the Executive Office by \$93,424, as follows:*

Increase appropriations:		
10000-1103800000-525440	Professional services	\$ 93,424
Increase estimated revenues:		
10000-1103800000-790020	Sale of real estate	93,424

In accordance with the cooperative agreement between the County of Riverside and the Regional Access Project approved by the Board on July 20, 1993. Increase Contractual Revenue and Other Contract Agency Funds to allow the transfer of the tax increment received to be posted into the Health and Juvenile Services fund for the Regional Access Project.

**Recommendation 8:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenues for the Executive Office by \$212,304 as follows:*

Increase appropriations:		
22430-1100100000-536240	Other contract agencies	\$ 212,304
Increase estimated revenues:		
22430-1100100000-781000	Contractual revenue-RDV	212,304

In accordance with the cooperative agreement between the County of Riverside and the City of Riverside approved by the Board on September 1, 1992 (Agenda Item No. 3.35), please increase our Contractual Revenue and Contribution to Other County Funds. This will allow the transfer of the tax increment received to be posted into the Casa Blanca Clinic Operations fund for the Neighborhood Clinic in Casa Blanca.

**Recommendation 9:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for the Executive Office by \$10,312, as follows:*

Increase appropriations:		
22850-1100100000-551100	Contribution to other funds	\$ 10,312
Increase estimated revenues:		
22850-1100100000-781000	Contractual revenue-RDV	10,312

The Teeter Debt Service fund needs a budget adjustment that will allow for the fund to record the full amount of cost of issuance and underwriter's discount on the 2019 Teeter Obligation Notes.

**Recommendation 10:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the Teeter Debt Service by \$11,931, as follows:*

Increase appropriations:		
37050-1103400000-532160	Issuance costs	\$ 11,931
Anticipated use of restricted fund balance:		
37050-1103400000-324100	Restricted for debt service	11,931

### **Registrar of Voters**

Adjustment is needed to cover ballot printing expenditures for March's election and short-fall in salaries.

**Recommendation 11:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Registrar of Voters department and decreasing Appropriation for Contingency by \$103,126, as follows:*

Increase appropriations:		
10000-1700100000-510040	Regular salaries	\$ 67,949
10000-1700100000-523800	Printing/binding	<u>35,177</u>
	Total	103,126
Anticipated use of unassigned fund balance:		
10000-1700100000-370100	Unassigned fund balance	103,126
Decrease appropriations:		
10000-1109000000-581000	Appropriations for contingencies	103,126
Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	103,126



**INTERNAL SERVICES**

**Facilities Management**

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, not unless the accounting standards change, or the proprietary departments are able to collect enough to offset the liability. Adjustment below is to recognize the pension expense per GASB 68 standard.

**Recommendation 12:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the FM-Custodial by \$1,447,868, as follows:*

Increase appropriations:		
47200-7200200000-513160	Pension expense	\$ 1,447,868

Anticipated use of unrestricted net assets:		
47200-7200200000-380110	Unrestricted net asset pension and OPEB liability	1,447,868

The Facilities Management Maintenance division has exceeded budgeted appropriations for Supplies and Services by \$772,670, due to an increase in supplies and services necessary to perform maintenance activities. The deficit will be offset by reimbursement for services.

**Recommendation 13:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for FM-Maintenance Services by \$772,670 as follows:*

Increase appropriations:		
47210-7200300000-528500	Project cost expense	\$ 772,670

Increase estimated revenues:		
47210-7200300000-777520	Reimbursement for services	184,684
47210-7200300000-777580	Support services	<u>587,986</u>
	Total	772,670

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, not unless the accounting standards change, or the proprietary departments are able to collect enough to offset the liability. Adjustment below is to recognize the pension expense per GASB 68 standard.

**Recommendation 14:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the FM- Maintenance Services by \$2,548,719, as follows:*

Increase appropriations:

47210-7200300000-513160	Pension expense	\$ 2,548,719
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Anticipated use of unrestricted net assets:

47210-7200300000-380110	Unrestricted net asset pension and OPEB liability	2,548,719
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The Facilities Management Real Estate division exceeding appropriations in the budgeted benefits due to posting of compensated absences.

**Recommendation 15:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations for the Facilities Management Real Estate by \$15,382, as follows:*

Increase appropriations:

47220-7200400000-518100	Budgeted benefits	\$ 15,382
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Decrease appropriations:

47220-7200400000-522410	Maintenance-tenant improvement	15,382
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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, not unless the accounting standards change, or the proprietary departments are able to collect enough to offset the liability. Adjustment below is to recognize the pension expense per GASB 68 standard.

**Recommendation 16:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the FM- Real Estate by \$412,418, as follows:*

Increase appropriations:

47220-7200400000-513160	Pension expense	\$ 412,418
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Anticipated use of unrestricted net assets:

47220-7200400000-380110	Unrestricted net asset pension and OPEB liability	412,418
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The Facilities Management Parking Services division will end the year in a deficit of approximately \$501,937. Parking Services exceeded appropriations for maintenance services, due to aged equipment and an outdated parking operating system (ScanNet) resulting in weekly equipment failures that harm revenue recovery. In addition, the impacts of the COVID-19 pandemic have resulted in a decrease of revenue of approximately \$150,000. Facilities Management requests a budget adjustment to increase appropriations in Parking Services and reduce appropriations in the FM Project Management Office (PMO). PMO has sufficient savings in appropriations that will allow the transfer to the Parking division within FM General Fund departments.

**Recommendation 17:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments adjusting appropriations for the FM-Project Management Office and FM-Parking by \$501,937, as follows:*

Decrease appropriations:

10000-7200500000-518100	Budgeted benefits	\$ 7,834
10000-7200500000-524500	Administrative support-direct	221,802
10000-7200500000-525500	Salary/benefit reimbursement	95,000
10000-7200500000-525900	RCIT MS dynamics	99,000
10000-7200500000-527840	Training-education/tuition	51,065
10000-7200500000-537080	Interfund expense - miscellaneous	<u>27,236</u>
	Total	501,937

Anticipated increase of unassigned fund balance:

10000-7200500000-370100	Unassigned fund balance	501,937
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Increase appropriations:

10000-7200700000-518100	Budgeted benefits	7,834
10000-7200700000-522310	Maintenance-building & improvement	<u>494,103</u>
	Total	501,937

Anticipated use of unassigned fund balance:

10000-7200700000-370100	Unassigned fund balance	501,937
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The Facilities Management Capital Fund exceeded appropriations for expenditures for capital projects by \$3,388,763. The expenditures are offset by increased revenue from reimbursement for services, interdepartmental support, and operating transfers in.

**Recommendation 18:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for FM-Capital Fund by \$3,388,763, as follows:*

Increase appropriations:

30100-7200800000-542040	Buildings - capital projects	\$ 3,388,763
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Increase estimated revenues:

30100-7200800000-778280	Interfund - reimbursement for service	2,063,560
30100-7200800000-777290	Interdepartmental support	739,518
30100-7200800000-790500	Operating transfers-in	<u>585,685</u>
	Total	3,388,763

The FM Community Park and Centers (Lakeland Village) division exceeded budgeted appropriations for supplies and services due to significant maintenance activity. The increase in appropriations for maintenance activity is offset by an increase in the anticipated property tax revenue and rental income, and the use of restricted program money.

**Recommendation 19:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for FM-Community Park and Centers by \$213,749, as follows:*

Increase appropriations:

21830-7201200000-522310	Maintenance - building and improvement	\$ 213,749
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Increase estimated revenues:

21830-7201200000-700020	Property tax current secured	43,069
21830-7201200000-715070	RDV property tax, LMIH residual assets	29,354
21830-7201200000-741460	Rental of buildings	<u>86,554</u>
	Total	158,977

Anticipated use of restricted fund balance:

21830-7201200000-321101	Restricted program money	54,772
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The Community Centers budget unit exceeded appropriations for maintenance costs by over \$78,000, the department has sufficient revenue to offset the cost. Facilities Management requests a budget adjustment increasing estimated revenue and appropriations for the maintenance cost.

**Recommendation 20:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for FM-Community Centers by \$66,877, as follows:*

Increase appropriations:

10000-7201300000-522310	Maintenance - building and improvement	80,257
10000-7201300000-572500	Intra - leases	<u>(13,380)</u>
	Total	66,877

Increase estimated revenues:

10000-7201300000-778330	Interfund - salary reimbursement	66,877
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### **Riverside County Information Technology**

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, not unless the accounting standards change, or the proprietary departments are able to collect enough to offset the liability. Adjustment below is to recognize the pension expense per GASB 68 standard.

**Recommendation 21:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for RCIT by \$8,612,456, as follows:*

Increase appropriations:

45500-7400100000-513160	Pension expense	\$ 8,612,456
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Anticipated use of unrestricted net assets:

45500-7400100000-380110	Unrestricted net asset pension and OPEB liability	8,612,456
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**Recommendation 22:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the RCIT Communication Solutions by \$675,922, as follows:*

Increase appropriations:

45520-7400600000-513160	Pension expense	\$ 675,922
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Anticipated use of unrestricted net assets:  
 45520-7400600000-380110      Unrestricted net asset pension and OPEB liability      675,922

**HEALTH & HOSPITAL SERVICES**

**Riverside University Health System Medical Center**

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, not unless the accounting standards change, or the proprietary departments are able to collect enough to offset the liability. Adjustment below is to recognize the pension expense per GASB 68 standard.

**Recommendation 23:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the Riverside University Health System Medical Center by \$53,473,616, as follows:*

Increase appropriations:  
 40050-4300100000-513160      Pension expense      \$ 53,473,616

Anticipated use of unrestricted net assets:  
 40050-4300100000-380110      Unrestricted net asset pension and OPEB liability      53,473,616

**HUMAN RESOURCES**

**Workers' Compensation**

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, not unless the accounting standards change, or the proprietary departments are able to collect enough to offset the liability. Adjustment below is to recognize the pension expense per GASB 68 standard.

**Recommendation 24:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations for the HR-Workers' Compensation by \$223,000, as follows:*

Increase appropriations:  
 46100-1132200000-513160      Pension expense      \$ 223,000

Anticipated use of unrestricted net assets:  
 46100-1132200000-380110      Unrestricted net asset pension and OPEB liability      223,000

**PUBLIC SAFETY**

**Emergency Management Department**

During the fiscal year the Executive Office advance monies to EMD to cover COVID-19 related expenditures from contingency. This adjustment is to refund Contingency part of

the \$25 million advanced.

**Recommendation 25:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments decreasing appropriations for EMD and increasing Appropriation for Contingency by \$14,644,974, as follows:*

Decrease Appropriations:		
10000-2000100000-527180	Operational supplies	\$14,644,974
Anticipated increase of unassigned fund balance:		
10000-2000100000-370100	Unassigned fund balance	14,644,974
Increase appropriations:		
10000-1109000000-581000	Appropriation for contingencies	14,644,974
Anticipated use of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	14,644,974

### **Sheriff's Department**

The Sheriff's Department ended FY 19/20 within budget and does not require any additional general fund support to close out the fiscal year. However, the department received additional revenues across several budgetary units and is requesting a budget adjustment of \$23.7 million to accommodate an increase in offsetting expenditures. The attached budget adjustments have no impact to net county cost.

**Recommendation 26:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for Sheriff by \$23,385,040, as follows:*

Increase appropriations:		
10000-2500300000-510420	Overtime	\$ 18,957,575
10000-2500300000-510200	Payoff permanent - seasonal	4,092,465
10000-2500300000-536780	Interfund expense - capital projects	<u>335,000</u>
	Total	23,385,040
Increase estimated revenues:		
10000-2500300000-773520	Contract city law enforcement	12,671,605
10000-2500300000-755200	CA - vehicle theft SB 2139	1,873,443
10000-2500300000-767220	Federal - other operating grants	1,206,555
10000-2500300000-790600	Contribution from other county funds	1,397,759
10000-2500300000-755180	CA - from other state govt agencies	215,000
10000-2500300000-755900	CA - AB118 local revenue	657,904
10000-2500300000-773560	RCRMC security law enforcement	<u>544,697</u>
	Total	18,566,963
Anticipated use of unassigned fund balance:		
10000-2500300000-370100	Unassigned fund balance	4,818,077

**Recommendation 27:** *That the Board of Supervisors approve and direct the Auditor-*

*Controller to make the budget adjustment adjusting appropriations and increasing estimated revenues for Sheriff Corrections by \$4,818,077, as follows:*

Increase appropriations:		
10000-2500400000-510200	Payoff permanent - seasonal	\$1,177,330
10000-2500400000-536780	Interfund expense - capital projects	<u>358,619</u>
	Total	1,535,949
Decrease appropriations:		
10000-2500400000-525440	Professional services	1,535,949
Increase estimated revenues:		
10000-2500400000-790600	Contribution from other county funds	4,818,077
Anticipated increase of unassigned fund balance:		
10000-2500400000-370100	Unassigned fund balance	4,818,077

**Recommendation 28:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations for Sheriff CAC Security by \$23,094, as follows:*

Increase appropriations:		
10000-2500600000-510420	Overtime	\$ 10,645
10000-2500600000-510200	Payoff permanent - seasonal	7,510
10000-2500600000-518100	Budgeted benefits	<u>4,939</u>
	Total	23,094
Decrease appropriations:		
10000-2500600000-525320	Security guard services	23,094

**Recommendation 29:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenues for Sheriff Ben Clark Training Center by \$313,614, as follows:*

Increase appropriations:		
10000-2500700000-510040	Regular salaries	\$ 143,884
10000-2500700000-525020	Legal services	100,220
10000-2500700000-528920	Carpool expense	<u>69,510</u>
	Total	313,614
Increase estimated revenues:		
10000-2500700000-741040	Building use	313,614

## **PUBLIC WORKS, LAND USE AND ENVIRONMENT**

### **Agricultural Commissioner**

The Agricultural Commissioner department is reflecting a deficit as a result of revenue

shortfall due to COVID-19 in the Weights and Measures Program, California Department of Food and Agriculture funding, requests for service, etc. in addition to significant increases in payouts due to retirements.

**Recommendation 30:** *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments adjusting appropriations for Agricultural Commissioner and decreasing Appropriation for Contingency by \$368,324, as follows:*

Increase appropriations:		
10000-2800100000-510040	Regular salaries	\$ 339,345
10000-2800100000-520200	Communications	<u>29,590</u>
	Total	368,935
Decrease appropriations:		
10000-2800100000-536910	Interfund expense - fuel	421
10000-2800100000-537080	Interfund expense - miscellaneous	<u>190</u>
	Total	611
Anticipated use of unassigned fund balance:		
10000-2800100000-370100	Unassigned fund balance	368,324
Decrease appropriations:		
10000-1109000000-581000	Appropriations for contingencies	368,324
Anticipated increase of unassigned fund balance:		
10000-1109000000-370100	Unassigned fund balance	368,324



## FY 19/20 Designation of Fund Balance for Encumbrances and Increase of FY 20/21 Appropriations

Fund	Dept ID	Department Name	Services and Supplies	Other Charges	Capital Assets	Total Appropriations
10000	1130100000	Human Resources		281,068		281,068
10000	1300100000	Auditor-Controller	22,500			22,500
10000	2200100000	District Attorney	191,624			191,624
10000	2500100000	Sheriff Administration	12,081			12,081
10000	2500200000	Sheriff Support	91,099			91,099
10000	2500300000	Sheriff Patrol	2,325,403	825,801	764,066	3,915,270
10000	2500400000	Sheriff Correction	992,762	364,312	47,238	1,404,313
10000	2500500000	Sheriff Court Services			341,538	341,538
10000	2500700000	Sheriff-Ben Clark Training Center	239,492			239,492
10000	2501000000	Sheriff Coroner	65,055			65,055
10000	2600100000	Probation-Juvenile Hall	93,177	2,047,132	58,232	2,198,540
10000	2600200000	Probation	5,742	203,700		209,442
10000	2600700000	Probation-Administration & Support	7,841			7,841
10000	2700200000	Fire Protection	1,443,444			1,443,444
10000	4200100000	Public Health	169,785			169,785
10000	4200200000	California Childrens Services	59,400			59,400
10000	4200600000	Animal Control Services	16,979			16,979
10000	7200500000	Project Management	296,031			296,031
10000	7200600000	Energy	75,208			75,208
10000	7300100000	Purchasing	8,538			8,538
<b>10000 Total</b>			<b>6,116,162</b>	<b>3,722,014</b>	<b>1,211,074</b>	<b>11,049,249</b>
11026	2500300000	Sheriff Patrol	-		33,658	33,658
11028	2200100000	District Attorney	21,186			21,186
11085	2500400000	Sheriff Correction	85,000		2,568,005	2,653,005
20000	3130100000	Transportation	170,741		128,653	299,395
20000	3130500000	Transportation Const Projects	122,313			122,313
20000	3130700000	Transportation Equipment			672,630	672,630
20260	3130200000	Surveyor	1,234			1,234
21100	1900100000	BCS-Agency Administration		191,441		191,441
21100	1901000000	BCS- Business Services	35,328,967			35,328,967
21200	1900700000	BCS-County Free Library	110,555			110,555
21550	1900300000	BCS-Workforce Development	99,402			99,402
22900	980503	Perris Valley Cemetery District	7,650			7,650
23010	915202	CSA Administration Operating	10,400			10,400
23525	905102	CSA 051 Desert Centre-Multi	48,967			48,967
23850	908501	CSA 085 Cabazon Lighting	1,609			1,609
24100	910401	CSA 104 Santa Ana	6,884			6,884
24325	912601	CSA 126 Highgrove Area Lghtg	6,437			6,437
24550	914301	CSA 143 Rancho CA Park & Recr	29,749		9,854	39,603
24875	915201	CSA 152 NPDES	8,046			8,046
25620	931750	Reg Parks-Lake Skinner Park	17,780			17,780
33100	931105	Reg Parks-Park Acq & Dev, District			126,936	126,936
33120	931800	Reg Parks-Park Acq & Dev, DIF			6,025	6,025
40400	912211	CSA 122 Mesa Verde Lighting	36,331			36,331
40440	906203	CSA 062 Ripley Dept Service	20,000			20,000
<b>Other Funds</b>			<b>36,133,252</b>	<b>191,441</b>	<b>3,545,762</b>	<b>39,870,455</b>
<b>Grand Total</b>			<b>42,249,413</b>	<b>3,913,455</b>	<b>4,756,836</b>	<b>50,919,704</b>