

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



ITEM: 3.4
(ID # 13918)

MEETING DATE:
Tuesday, November 17, 2020

FROM: EXECUTIVE OFFICE:

SUBJECT: EXECUTIVE OFFICE: Receive and File Fiscal Year 2020/2021 First Quarter Budget Report; Approval of the recommendations and associated budget adjustments, All Districts. [\$143,097,020, 0% General Fund and 100% Department Budgets] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file the FY 20/21 first quarter budget report;
2. Approve the recommendations and direct the Auditor-Controller to make the budget adjustments contained in Attachment A;
3. Approve Resolution No. 440-9170 amending Ordinance 440 as contained in Attachment B;
4. Approve the revised multi-year budget schedule contained in Attachment C;
5. Receive and file the FY 19/20 year-end validation report contained in Attachment D.

ACTION: Policy

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, and that Resolution 440-9170 is adopted as recommended, IT WAS FURTHER ORDERED that the three positions for Business and Community Services Agency Administration, along with the Principal Development Specialist position be deleted after Board approval of the promotional positions.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: November 17, 2020
xc: EO, Auditor, HR

Kecia R. Harper
Clerk of the Board
By: _____
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$143,097,020	\$	\$143,097,020	\$
NET COUNTY COST	(\$969,543)	\$	(\$969,543)	\$
SOURCE OF FUNDS: 0% General Fund and 100% Department Budgets			Budget Adjustment:	Yes
			For Fiscal Year:	20/21

C.E.O. RECOMMENDATION: APPROVE

Misley Wang
 Misley Wang, Supervising Accountant 11/12/2020

Frankie Z. Ezzat
 Frankie Z. Ezzat, Chief Deputy County Executive Officer 11/12/2020

Don A. Kent
 Don A. Kent, Assistant CEO-County Finance Officer 11/12/2020

Megan Gomez
 Megan Gomez, Assistant 11/12/2020

RESOLUTION NO. 440-9170

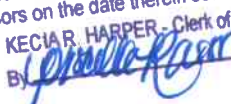
1 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY RIVERSIDE
 2 AMENDING ORDINANCE NO. 440

3 BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of California, in
 4 regular session assembled on November 17, 2020, that pursuant to Section 4(a)(ii) of Ordinance No. 440,
 5 the Executive Office is authorized to make the following listed change(s), operative on the date of approval,
 6 as follows:

<u>Job Code +/-</u>	<u>Department ID</u>	<u>Class Title</u>	<u>Type</u>
74186 +1	915201	Supervising Development Specialist	Regular
74221 +1	1900700000	Principal Development Specialist	Regular
13924 +1	1900100000	Secretary II	Regular
74113 +1	1900100000	Administrative Services Manager II	Regular
76610 +1	1900100000	Deputy Director of EDA	Regular
13489 +1	4200100000	Health Information Management Coordinator	Regular
74115 +1	4200100000	Epidemiology Analyst	Regular
78759 +1	4200100000	Infection Preventionist II	Regular
79837 +1	4200100000	Research Specialist I	Regular
15915 +1	7400600000	Accounting Technician I	Regular
74106 +1	7400600000	Administrative Services Analyst II	Regular
77413 +1	7400600000	Senior Accountant	Regular
15820 +1	7400600000	Senior Support Services Tech	Regular
15826 +4	7400600000	Support Services Technician	Regular

22 ROLL CALL:

23 Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
 24 Nays: None
 Absent: None

25
 26 The foregoing is certified to be a true copy of a
 resolution duly adopted by said Board of Super-
 visors on the date therein set forth.
 27 KECIAR HARPER - Clerk of said Board
 By  Deputy
 28



COUNTY OF RIVERSIDE

STATE OF CALIFORNIA

FISCAL YEAR 2020/2021

FIRST QUARTER
BUDGET REPORT



Prepared by
GEORGE A. JOHNSON
COUNTY EXECUTIVE OFFICER

COUNTY OF RIVERSIDE

EXECUTIVE OFFICE

GEORGE A. JOHNSON
COUNTY EXECUTIVE OFFICER



LISA BRANDL
CHIEF OPERATING OFFICER

DON KENT
ASSISTANT COUNTY EXECUTIVE OFFICER
COUNTY FINANCE OFFICER

November 17, 2020

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

SUBJECT: Fiscal Year 20/21 First Quarter Budget Report

Board members:

As we close out the first quarter of FY 20/21, I would like to express my sincere thanks to all of our departments and county leadership for their commitment in managing through an exceptional period in our history, the last nine months of COVID-19. The county team has stepped up to meet the challenges in a variety of different ways to serve the public.

On September 15, the Adopted Budget was approved with an estimated net operating deficit of \$62 million. This initial projection assumed beginning reserves of \$284 million and year-end reserves of \$222 million.

At first quarter, there is normally minimal budget movement, however with continued uncertainty due to the pandemic, there are now several adjustments necessary to align updated information regarding projected revenues and expenditures.

The close out of FY 19/20 year-end resulted in a Net County Cost (NCC) of \$868 million against discretionary revenues of \$860 million. Reserves ended with a balance of \$259 million compared to the projected balance of \$284 million. This is mostly attributed to fewer COVID-19 related general fund expenses compared to \$70 million that was originally projected. See Attachment D, FY 19/20 General Fund/NCC Validation Report.

In FY 19/20, the county expended and received a \$72 million reimbursement through the CARES Act for eligible COVID-19 costs. From the \$72 million, \$36 million was reimbursement to the general fund departments, the remaining balance went to non-general fund departments with the majority of the funding to the RUHS Medical Center and RUHS Clinics. Expenses include but are not limited to; all COVID-19 related labor, medical supplies, medical equipment, contact tracing, temporary public testing facilities, modified medical/clinical treatment facilities, teleworking, workplace modifications, social distancing, disinfection, meals distribution and non-congregate sheltering.

The updated FY 20/21 first quarter discretionary revenue projection is \$868 million with NCC at \$908 million, taking into account the budget recommendations in this report. This results in a projected net operating deficit of \$40 million, reducing reserves to \$218 million, \$1 million above Board policy.

The difference in the projection of the net operating deficit is due to several factors. One

such factor is an increase of \$12 million in discretionary revenue, mostly attributable to an increase of \$4 million in AB233 Court Realignment funding and various other fines and penalties, as summarized on page 3. Additionally, supplemental property tax assumptions are coming in higher due to full implementation of the new property tax system. Other notable increases are documentary transfer tax, despite the COVID-19 pandemic, as the County Assessor reports an increase in document processing.

Overall, revenues are trending better than previously anticipated, although uncertainty remains due to COVID-19. A recent forecast from HdL Companies, cites continued economic impacts through the end of calendar year 2020 with only a mild return of consumer confidence in 2021.

Also, as reported by HdL, Prop. 172 public safety sales tax revenue projections have increased back up to \$190 million, which matches the amount received in FY 19/20. As a result of the increase, there is no need to backfill the \$11 million projected shortfall for the public safety departments budgeted portion of the Prop. 172 revenue, therefore reducing NCC by a corresponding \$11 million.

This report also includes several adjustments necessary to align department budgets that will not have an impact on the general fund as most departments will use reserves to balance these costs. The only adjustment that will affect NCC is an adjustment for the Riverside County Fair and Date Festival, which as a result of the pandemic has a revenue shortfall to pay operating costs and continued maintenance on the property. This adjustment of \$1.6 million will reduce the contingency budget from \$20 million to \$18.4 million.

The Department of Public Social Services (DPSS) reports the General Assistance (GA) program has seen a decline in caseloads. Due to the success of the CARES Act funded programs, Project Roomkey and Homekey which provide housing solutions to those affected by COVID-19, the demand for general fund assistance is reduced. With the shift in GA caseloads the department is projecting a need of \$500,000 by year-end, which was predicted to be \$5 million early on in the budget process. The department will monitor caseload against the need for NCC and will provide updates throughout the year.

The District Attorney, Probation, Public Defender and Sheriff are projecting the allocations given to them during budget hearings will result in balanced budgets at year-end. They all continue to work with the Executive Office to monitor and report any issues that may arise.

Looking ahead to FY 20/21 mid-year, projected year-end reserves of \$218 million may be impacted by additional COVID-19 healthcare related expenses after CARES Act funding ceases in December 2020. This assumes that no additional federal or state resources become available from any additional stimulus packages.

As stated in this report, Public Health projects costs extending past December 2020 to June 2021 totaling approximately \$30 million. It is anticipated that the other healthcare departments will have costs related to the extended pandemic as well. Executive management is working with the healthcare departments to refine the projections and look for ways to scale those costs back.

The Executive Office is continually monitoring the revenue trends and the potential impacts of the current pandemic. A more detailed analysis will follow in December with updated recommendations.

Another effort the County has recently completed is the 2020 Census count. Due to impacts of the virus, the United States Census Bureau shifted the Census timeline, which extended the data collection operation through the first quarter of this fiscal year and officially ended on October 15. The county collaborated with universities, and community-based organizations to count as many residents as possible. This process is vital as our funding allocations from state and federal agencies, as well as our legislative representation, are derived from Census data.

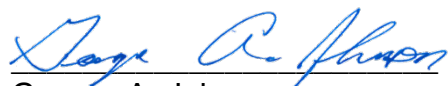
Now that the 2020 Census count is complete, the county will go through a redistricting process to ensure each supervisorial district has an equal number of residents. The redistricting process will include community meetings, public forums, and input from an advisory committee to uphold the requirements outlined in the California Elections Code, the California Constitution, the Federal Voting Rights Act of 1965, and the United States Constitution.

Lastly, this will be the final quarterly report I will present as County Executive Officer due to my pending retirement next month. It has truly been an honor to serve this great county for the last thirty years, with the culmination being your CEO. I am very proud of the outstanding work being accomplished across our county organization to improve the health, safety, and economic well-being of our residents, businesses, and communities that call Riverside County home. There is a true sense of community that exists within the County of Riverside and our county departments are committed to providing the highest level of public service. It has been a privilege to work with such caring and compassionate county employees that are dedicated to improving individual lives and the overall quality of life in Riverside County through efficient and effective county government. I am confident the Riverside County Team is well prepared and positioned to lead Riverside County toward future success in the years to come.

IT IS RECOMMENDED that the Board of Supervisors:

Receive and file the FY 20/21 First Quarter Budget Report.

Respectfully,



George A. Johnson
County Executive Officer

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ATTACHMENT A SUMMARY OF RECOMMENDATIONS

ATTACHMENT B RESOLUTION NO. 440-9170

ATTACHMENT C BUDGET SCHEDULE

ATTACHMENT D FY 19/20 GENERAL FUND/NCC VALIDATION REPORT

BUDGET OUTLOOK

Discretionary Revenue Projections

Overall, projected discretionary revenue estimates are up \$11.8 million from adopted budget projections. Highlights of the county's key general-purpose revenues are noted below.

In the budget, the Executive Office presented an updated long-term outlook on general-purpose revenue that was moderately cautious in the out-years. The Executive Office continues to model a long-term outlook with a more graduated approach, cooling the growth rate of key revenues. Barring unforeseeable events, we continue to anticipate a blended growth rate around 4 percent for the next few years.

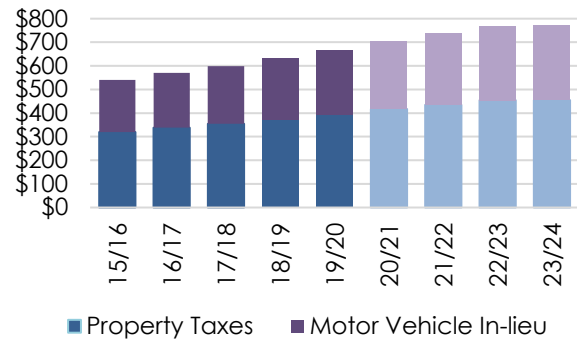
General Fund Projected Discretionary Revenue (in millions)			
	Budget Estimate	Current Quarter Estimate	Variance
Property Taxes	\$414.4	\$417.3	\$2.9
Motor Vehicle In Lieu	287.1	287.4	0.3
RDA Residual Assets	13.0	13.3	0.3
Tax Loss Reserve Overflow	16.0	18.0	2.0
Fines and Penalties	10.3	15.7	5.4
Sales & Use Taxes	29.4	29.2	(0.2)
Tobacco Tax	11.5	11.5	-
Documentary Transfer Tax	15.0	17.5	2.5
Franchise Fees	6.9	6.9	-
Mitigation Fees	0.1	0.0	(0.1)
Interest Earnings	4.0	4.0	-
Misc. Federal and State	4.5	5.0	0.5
Federal In-Lieu	3.6	3.6	-
Rebates & Refunds	5.5	6.7	1.2
Other (Prior Year & Misc.)	17.5	21.9	4.4
Operating Transfers In	16.9	9.5	(7.4)
Total	\$855.7	\$867.5	\$11.8
Prop. 172 Public Safety Sales Tax	179.0	190.0	11.0
	\$1,034.8	\$1,057.5	\$22.8

Budget Outlook

Property Taxes

Property tax revenue and motor vehicle fee revenue received in-lieu of property taxes, were both budgeted based on 5.83 percent growth in assessed values. First quarter projections assume an increase in supplemental property tax collection now that the property tax system is fully implemented.

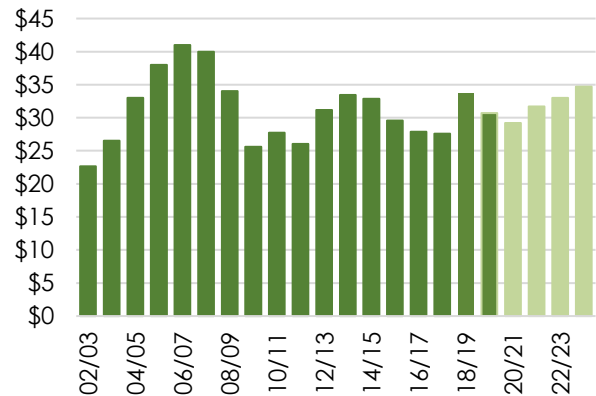
Property Taxes & Motor Vehicle In-lieu



Sales and Use Taxes

In the first quarter, the county's current sales and use tax projection has slightly decreased from the adopted budget projections. The forecast considers continued economic impacts through the end of calendar year 2020 with only a mild return into 2021. Anticipated growth expected in FY 21/22 has more to do with a continued return of consumers from the initial COVID-19 economic shutdown period and sustained growth in countywide sales and use tax pool allocations as online shopping remains strong.

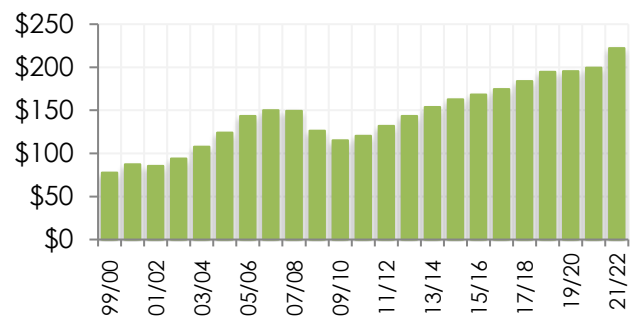
Sales & Use Tax Revenue



Prop. 172 Public Safety Sales Tax

The county's Prop. 172 public safety sales tax revenue is affected both by changes in the overall statewide pool of revenue as well as changes in the county's pro rata share of that pool relative to other participants. As of first quarter, HdL Companies is projecting FY 20/21 ending revenue to be \$190 million an increase of \$11 million from the adopted budget projections. The increase was due to the pro rata factor increasing by 0.679 percent.

Prop 172 Revenue Trend



Interest Earnings

The Treasurer’s estimate for FY 20/21 County General Fund (GF) interest earnings remains at \$4 million. The estimate update incorporates first quarter interest earnings results. It also includes factors such as projected GF balances in the Treasurer’s Pooled Investment Fund (TPIF), as well as current and projected levels of interest rates.

Historic levels of monetary and fiscal stimulus enacted in response to the COVID-19 pandemic has stabilized interest rates at near zero. As previously mentioned, the Federal Open Market Committee (FOMC) cut the target federal funds rate range from 1.50 percent - 1.75 percent to 0.00 percent - 0.25 percent in March 2020. They then injected over \$3 trillion dollars into the U.S. economy in the form of various asset purchase programs.

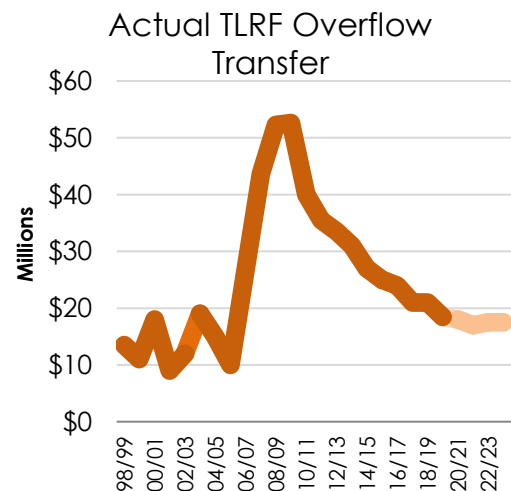
The message markets received from the FOMC in August and September was that rates would remain low for a longer period. The message was first delivered by FED Chair Powell when he announced a change to the Statement on Longer-Run Goals and Monetary Policy Strategy at the annual gathering of central bankers in Jackson Hole, Wyoming. The FED is now more willing to accept some inflation to support stronger job creation. At the September 16th FOMC meeting, they indicated there is no expected change in the fed funds rate range through 2023.

With interest rates anchored at zero, the TPIF’s earnings rate will gravitate lower with time. However, GF balances offer a few signs of hope. While the full impact of COVID-19 on GF balances in FY 20/21 remains uncertain, property tax and state transfer receipts offered some optimism as real estate and equity prices have made a significant recovery from earlier this calendar year.

While the TPIF’s interest earnings rate continues to move lower, earnings estimate for FY 20/21 remain unchanged due to the weighted average maturity profile of the TPIF and GF balances. The Treasurer-Tax Collector will closely monitor earnings estimates and will provide updates to the Executive Office budget staff if there are any material changes.

Teeter Tax Losses Reserve Fund (TLRF) Overflow

Under the California Teeter plan, the county advances to participating agencies property tax allocations based on enrolled assessed valuation. In return, the county retains the actual taxes received, plus penalties and interest on delinquent taxes. The TLRF captures revenues and expenditures associated with the program. Revenue exceeding financing costs and the necessary tax loss reserve is discretionary revenue released to the general fund annually. The annual release is in accordance with the revenue and taxation code, and consistent with prudent risk management. The TLRF revenue came in higher at \$18.4 million compared to \$16 million that was budgeted in FY 19/20, hence the projection for FY 20/21 has been



Budget Outlook

increased to \$18 million to reflect the higher trend.

Long-Range Budget Schedule

Following are key dates, which remain subject to change as necessary and appropriate:

- **January 25, 2021** - FY 21/22 Recommended Budget kickoff with departments
- **June 14 thru June 15, 2021 (as necessary)** - Presentation of the FY 21/22 Recommended Budget, opening of budget hearings, and approval of the budget; and,

These dates have been coordinated to work with the Board's approved 2021 meeting calendar.

CURRENT BUDGET STATUS

APPROPRIATIONS FOR CONTINGENCY

Contingency covers urgent, unforeseeable events such as revenue shortfalls, unanticipated expenditures, uncorrectable budget overruns and mission-critical issues at the Board’s discretion. The adopted budget appropriated \$20.0 million for contingency. This report contains a decrease of \$1.6 million at this time, for a total net decrease to date of \$1.6 million, taking the contingency level to \$18.4 million, as summarized in the table below.

Use of General Fund Appropriations for Contingency					
		Cost Adjustment	Replenishment	Total Adjustment	Balance Available
Recommended/Adopted Budget Balance:					\$ 20,000,000
Adjustments to date:					
9/29/2020	Auditor Controller - Cash over/shortage	541		(541)	
		541	-	(541)	
Balance to date:					19,999,459
Actions recommended in this report:					
Q1 Rec. 1	Fair and Date Festival Revenue Loss	1,605,000		(1,605,000)	
	Total adjustments to Contingency =	1,605,541	-	(1,605,541)	
Contingency balance upon approval of this report =					18,394,459

Current Status

All budget adjustment recommendations will be shown in attachment A and all position requests will be shown in attachment B, both following the department summaries.

BUSINESS DEVELOPMENT AND COMMUNITY SERVICES

Business and Community Services

During the FY 20/21 budget hearings, the Board of Supervisors directed the Executive Office to reduce vacant positions. During this process, two filled positions were erroneously eliminated from the Agency Administration budget. A correction of this error was processed to restore the filled positions, however, the funding for these positions was not restored resulting in insufficient appropriations. Therefore, the department is requesting a budget adjustment to increase appropriations to restore the funding. Business and Community Services is also requesting three new positions. A Deputy Director transfer from the CSA budget, and an Administrative Services Manager II and a Secretary II for promotional opportunities.

Recommendation 1: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues in the Business and Community Agency Administration by \$812,024; and 2) approve amending Ordinance No. 440 to add three positions for Business and Community Services Agency Administration.*

On October 6, 2020, the Board of Supervisors approved to allocate CARES Act funding for the purposes of the creation of the Riverside County Tourism Recovery Campaign, the County's Business Ambassador Program, and the Small Business Assistance Grant Program. This budget adjustment is necessary to be able to fund the Small Business Assistance Grant Program from CARES Act funding.

Recommendation 2: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues in the Business Services by \$5,175,000.*

County Free Library

With the restructuring of the Economic Development Agency resulting in the creation of the new Business and Community Services department, staffing previously dedicated to the Library oversight were reassigned to include additional workloads and responsibilities for the entire department leaving the need for an additional manager to assist and focus on the Library divisions. The Library division requests the addition of a Principal Development Specialist position to the County Free Library fund. A budget adjustment is necessary to cover this position, as well as to cover utility expenses previously reimbursed to Facilities Management's Energy Cap division, and other expenditures associated with the library projects in the Menifee, French Valley, and Desert Hot Springs branches.

Recommendation 3: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations by \$3,574,406; and 2) approve amending Ordinance No. 440 to add one Principal Development Specialist.*

County Service Area

Under the new structure of the Business and Community Services department, staff that were dedicated to the CSA oversight were reassigned to include additional workloads and responsibilities for the entire department leaving the need for an additional supervisor to assist and focus on the County Service Area(CSA) divisions. The CSA division requests the addition of a Supervising Development Specialist position to the CSA 152 NPDES fund. This position will be funded within the current CSA budget using salary savings from difficult to recruit positions that remain vacant. No budget adjustment will be necessary for this addition.

Recommendation 4: *That the Board of Supervisors approve amending Ordinance No. 440 to add one Supervising Development Specialist.*

Fair and Date Festival

The Fair and National Date Festival division will postpone the 2021 fair to ensure safety of the community during the COVID-19 pandemic. The fair fund will require a budget adjustment decreasing event related revenue and all appropriations for salaries, operations, and inter-fund transfers that are related to the fair event. Due to the loss of fair revenues, the division is requesting general fund contributions of \$1,605,000 to cover the revenue deficiencies and to continue appropriate maintenance levels to the fairgrounds.

Recommendation 5: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments adjusting appropriations and estimated revenue for the Fair and National Date by \$1,836,098, and decreasing appropriations for Appropriation for Contingency and increasing appropriations for Contributions to Other Funds by \$1,605,000.*

FINANCE & GOVERNMENT SERVICES

Board of Supervisors

On February 11, 2020 the Riverside County Board of Supervisors ratified and approved an amount up to \$150,000 annually for two years to pay the fees and expenses of the court ordered monitoring by experts associated with the Quinton Gray case. The budget adjustment requested is to appropriate the funding for FY20/21 expenditures using committed fund balance set aside for legal liabilities.

Recommendation 6: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and decreasing committed fund balance for the Board of Supervisors and increasing appropriation and estimated revenue for the Executive Office by \$150,000.*

The Board of Supervisors is requesting a budget adjustment of \$10,000 to cover the cost of microfilm/microfiche equipment for the Clerk of the Board.

Recommendation 7: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Board of Supervisors by \$10,000.*

Current Status

Executive Office

The Countywide Oversight Board members have a fiduciary responsibility to holders of enforceable obligations and taxing entities. On September 17, 2020, the board members approved the budget for the Countywide Oversight Board. A budget adjustment is needed to align budgeted amounts to the revised approved budget.

Recommendation 8: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenue for the Executive Office County Oversight Board Reimbursement Fund by \$90,000.*

Pursuant to the bond covenants, when lease revenue bonds mature, the Trustee transfers the management of the lease and the remaining payment responsibilities to the county. In order to track the transactions of the county's matured financings, a new department Id was es-tablished. A budget adjustment is needed to establish the budget for the collection of lease revenue and maintenance costs of the building.

Recommendation 9: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenue for the Matured Financing department by \$921,331.*

Executive Office Sub-Fund

In review of first quarter projections, it was determined that during the budget process \$2.5 million was appropriated under the general fund when it should have been in the CIP sub-fund. A budget adjustment is necessary to correctly align expected appropriations and revenues within the sub-fund.

Recommendation 10: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations in the Executive Office Department by \$2,500,000.*

Executive Office – Capital Finance Administration

The Capital Finance Administration budget unit serves as a pass-through to pay annual lease payments for various financings of the county. In order to comply to certain accounting and reporting standards, this budget needs to be transferred to individual financings debt service funds. The Capital Finance Administration requests budget adjustments to establish the appropriations necessary to complete the financial activities related to the financings in the individual funds.

Recommendation 11: *That the Board of Supervisors approves and directs the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenue for the CORAL, the Riverside County Public Financing Authority, and the Riverside County Infrastructure Financing Authority for the total amount of \$92,500,887.*

Debt Service

On September 22, 2020, the Board of Supervisors approved the issuance of the FY 20/21 Series A Teeter Obligation Notes as part of the ongoing program that has been in place

since 1997. During the budget process, the amount budgeted for interest on the notes was estimated based on current market rates at that time. At first quarter, the final interest that is transferred from the Tax Losses Revenue fund to the Teeter debt service fund has been determined. A budget adjustment is needed to increase estimated revenue and appropriations for the interest on the notes.

Recommendation 12: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenue for Executive Office Departments by \$1,156,542.*

Treasurer-Tax Collector

An encumbrance for \$95,703 was submitted to the Auditor-Controller as part of the year-end schedule process and was inadvertently omitted at that time and the funds rolled into the general fund. The Treasurer-Tax Collector is requesting that the encumbrance be processed now as a budget adjustment to recapture those funds. The funds are needed to redesign a portion of the fourth floor Treasurer-Tax Collector's office to add three offices in a space formerly occupied by cubicles. The office redesign is in line with the reorganization of the department.

Recommendation 13: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations for the Treasurer-Tax Collector by \$95,703.*

HOUSING, HOMELESSNESS AND WORKFORCE

Community Action Partnership

On November 3, 2020 the department presented a Form 11 to the Board to accept Federal CARES Act Funding and to ask for approval to allocate the funding to the following programs: Energy, Cool & Warm Centers, Mediation, Asset Building, and Youth Programs. A budget adjustment was not included in the Form 11 due to deadline constraints therefore the department is now requesting a budget adjustment.

Recommendation 14: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenues for the Department of Community Action Community Services Block Grant division by \$1,817,891.*

HUMAN RESOURCES

Human Resources

During the budget process, a portion of the personnel budget for the Temporary Assignment Program (TAP) was established within the general fund 10000 rather than the TAP Fund 47000. In order to align budget with actual expenditures, the appropriations for TAP within the general fund should be moved to the TAP fund.

Recommendation 15: *That the Board of Supervisors approve and direct the Auditor-*

Current Status

Controller to make the budget adjustment adjusting appropriations for Human Resources by \$100,602.

Rideshare

During the budget process, the personnel budget for the Rideshare program was intended to be reduced from two funded positions to one. However, the entire personnel budget was removed in error. The budget needs to be restored with the use of net assets, to fund the one filled position.

Recommendation 16: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations of the Rideshare Fund by \$102,039.*

During the budget process, ISF cost for the Rideshare were budgeted under general fund instead of the correct fund for Rideshare. This budget adjustment is to correct the fund number for the ISF costs.

Recommendation 17: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations for the HR-Air Quality Division by \$21.*

HUMAN SERVICES

Department of Public Social Services

The Department of Public Social Services (DPSS) is not projecting any significant budget impacts at this time and is committed to working with the Board of Supervisors, and the Executive Office, to identify and monitor any fiscal issues as early as possible. During this challenging time, the department will continue to look for opportunities to improve and refine operations to meet an ever-growing public need.

Overall caseloads are up for most major programs with year-to-year caseload growth figures for the twelve months ending in August 2020 reflecting:

CalWORKs -6%	Adoptions -1%
Welfare to Work (WTW) -8%	Foster Care +12%
Medi-Cal +3%	Adult Protective Services (APS) +3%
CalFresh +14%	In-Home Support Services (IHSS) +5%
Child Welfare Services (CWS) +4%	

The department is aggressively recruiting, to fill critical vacancies, and is utilizing overtime to mitigate workload associated with continuing high caseload levels, high attrition, and hard to fill positions. Overtime is down 25 percent, when compared to last year at this time.

The department experienced a slight decrease in the CalWORKs program caseload during the first quarter of the current fiscal year while both the CalFresh (CF) and Medi-Cal (MC) programs experienced an increase of 9.2 percent and 6.6 percent which is believed

to be directly related to the COVID-19 pandemic. The department continues to monitor the impacts of state policy, or funding changes, anticipated to be effective for this year related to the Able-Bodied Adults Without Dependents (ABAWD), Stage One Child Care, and Housing Support Program (HSP) programs and will continue to keep the Executive Office updated regarding outcomes.

During the first quarter, the General Assistance (GA) program had an average caseload of 2,024. This decrease is believed to be directly attributed to alternative services available to customers affected by the COVID-19 pandemic (e.g., Project Room key). However, the department anticipates GA program services increasing to projected caseload levels once funding for those alternative services are depleted or the programs officially end during this year. The department is currently projecting \$550,000 net county cost (NCC) need in GA client benefit costs, a reduction from their submittal with the FY 20/21 budget. In addition, preliminary projections indicate the NCC requested for GA staff may not be needed.

The Children's Services Division (CSD) received 9,111 reports of abuse, which resulted in 2,974 investigations between July and August 2020. As of September 2020, the CSD has served 4,933 children in open cases. The average caseload size for investigative and continuing services is 11 and 27, respectively, higher than our targeted goal. The department will continue to monitor the implementation process of both the Private Adoption Agency Reimbursement Program (PAARP) and Title IV-B Allocation Due to COVID-19. The Transitional Housing Program (THP) and Housing Navigation Program (HNP) first-round allocation is on track to be spent this fiscal year and the second-round will be spent next year.

In the fourth quarter, Adult Protective Services (APS) received a total of 3,638 reports of abuse, which is a 7 percent decrease compared to the same quarter last fiscal year. APS investigated a total of 3,064 reports of abuse, which is a 9 percent decrease from the same quarter last fiscal year. The number of active clients with an open case totaled 6,253, which is a 19 percent decrease compare to the same quarter last fiscal year. Social worker caseloads, above national standards, are a challenge for the department that is actively recruiting to fill all positions by the end of November 2020.

During this quarter, In-Home Supportive Services (IHSS) received 3,003 new applications and managed 39,215 continuing cases, which is an increase of 7 percent from 36,612 compared to the same period in FY 19/20. There are currently no vacant funded casework positions in IHSS, however the department is actively recruiting and hiring to ensure adequate staffing levels are retained considering projected attrition and vacancies due to staff who have been temporarily re-assigned.

IHSS is currently supporting 32,665 individual providers. Starting in FY 19/20, and effective thru FY 20/21, the United Domestic Workers Union (UDW) agreement will experience cost increases to both direct individual wages and County contribution for provider health care benefits. The county share of costs related to the increased wages and health benefits contribution will be added to the county's Maintenance of Effort (MOE) on a permanent basis.

Current Status

During the current fiscal year, the California Department of Social Services (CDSS) will bill the county the actual costs related to the wage and health benefit increases which is based on a full year of actual IHSS paid hours. As a result, the department is anticipating \$4.4 million of supplemental billing related to the FY 19/20 wages and health benefit increases that were effective January 2020. In addition, the \$0.25 additional wage supplement increase effective January 2021 will be billed once a full fiscal year of actual hours become available which will be in FY 21/22. The NCC contribution for the increased wages and health benefits was reflected in the department NCC targets for FY 19/20 and FY 20/21.

Categorical aid programs; CalWORKs Assistance, Foster Care Assistance, and Adoptions Assistance program expenditures are projected to be within the adopted budget. No budget adjustment is requested at this time.

The County Funded Foster Care expenditures are projected to be over the adopted budget by approximately \$520,000.

In-Home Supportive Service- Public Authority (IHSS-PA)

On April 14, 2020, California Department of Social Services (CDSS) informed counties of guidance made by the California Department of Public Health (CDPH) to the Public Authority (PA) office that Essential Protective Gear (EPG), previously referred to Personal Protective Equipment (PPE) should be made available for healthcare workers or social services workers who are performing direct patient care. Therefore, in accordance with CDPH guidance, EPG is being made available to In-Home Supportive Services (IHSS) Public Authority (PA) offices in each county for distribution to IHSS providers who meet the CDPH criteria for persons taking care of individuals with suspect or confirmed COVID-19 in non-healthcare settings. Each set of EPG will include a face mask and a pair of gloves. The total number of EPG sets that will be distributed to PA offices statewide is 250,000.

On September 18, 2020, CDSS provided statewide funding of \$3.8 million to support the EPG efforts. The Riverside County Public Authority received a state allocation of \$175,000 for distribution of the EPG to IHSS recipients and caregivers. During the first quarter of FY 20/21, the PA issued 2,000 EPG packets to recipients and caregivers who requested to receive the gear provided by the state. PA is coordinating with the department to distribute 300,000 masks to IHSS recipients during the second quarter of FY 20/21. In addition, the PA is partnering with United Domestic Workers of America (UDWA) to distribute 500,000 masks provided by Riverside County, and a limited supply of gowns and hand sanitizer to 10,000 IHSS caregivers. The department will continue to monitor the EPG implementation process and will provide an update and any necessary budget adjustment in the mid-year budget report. No budget adjustment is requested at this time.

First Five/Riverside County Children and Families Commission

This budget adjustment is to reflect the ISF costs in the appropriate department ID to allow for billing.

Recommendation 18: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for First Five by \$20.*

Office on Aging

Riverside County Office on Aging (RCOoA) relies heavily on funding through the Older Americans Act (OAA), to provide these core services to the county's most frail and vulnerable older adults and persons with disabilities (age 18+). In recent years, OAA programs have required increased resources to maintain current programs due to the great increase in the aging population. Riverside County is projected to experience a 248 percent increase in the population over age 60, and 711 percent increase in adults over age 85 between 2010 and 2060.

In response to the COVID-19 crisis, Congress approved the Families First Coronavirus Response Act (H.R. 6201), which allocated \$250 million in Nutrition funds at the national level for both Congregate and Home-Delivered Meals for the Senior Nutrition Program. In addition, Area Agencies on Aging (AAA's) were allocated the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding that was distributed for all other Older Americans Act titles and supportive services that are listed above.

The department requests a budget adjustment to reflect an increase in available emergency funding (Families First Coronavirus Response Act (H.R. 6201) and COVID CARES) and to account for the reconciliation of funding sources.

Recommendation 19: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenues for Riverside County Office on Aging by \$5,003,512.*

INTERNAL SERVICES

Facilities Management

During the budget process, the budget for the Custodial Services division was reduced by \$340,080 in salaries and benefits, and by \$369,391 in estimated revenues, which results in a \$29,311 imbalance. Facilities Management (FM) requests that the Board of Supervisors approve a budget adjustment increasing estimated revenues to correct this shortfall.

Recommendation 20: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing estimated revenues for the FM Custodial Services division by \$29,311.*

Community Park and Centers division requests a budget adjustment to revise projected revenues and operational expenditures due to a projected increase in property tax revenue and a reduction in operational costs.

Recommendation 21: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenues for the FM Community Park and Centers division by \$255,221.*

Current Status

Purchasing and Fleet Services

As a result of departments reducing their requested vehicle purchases for FY 20/21, Fleet Services is requesting to reduce the vehicle purchase expenditures to reflect the reduction of 68 vehicles. For vehicles that were to be leased, the reduction in lease cost reflects the first-year lease costs that would have been paid in FY 20/21. For vehicles that were to be purchased with cash, the entire vehicle purchase amount is reflected in the reductions.

Recommendation 22: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment decreasing appropriations and estimated revenues for Fleet Services by \$613,507.*

Supply Services

During the budget process, the Supply Services division did not submit a budget as it planned to discontinue its operations. Due to the pandemic, it was required to retain its warehouse staff to support COVID-19 ordering and receipt of needed personnel protective equipment (PPE). The department is requesting a budget adjustment to recognize the salary and vehicle expenses and the offsetting reimbursement from CARES funding related to COVID-19 activities.

Recommendation 23: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for Supply Services by \$109,428.*

Riverside County Information Technology

Riverside County Information Technology (RCIT) and Public Safety Enterprise Communications (PSEC) request a budget adjustment for the transfer of eight positions from RCIT to PSEC. In FY 19/20, RCIT consolidated the Business Administration Services positions to the RCIT budget unit from PSEC in order to streamline the business process. These positions continued to perform services for PSEC and then PSEC reimbursed RCIT. After much consideration, RCIT has determined those positions should remain in the PSEC fund.

Recommendation 24: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations for Information Technology departments by \$385,102; and 2) approve amending Ordinance No. 440 to delete eight positions for Information Technology and add eight positions for PSEC.*

During the FY 20/21 budget process, RCIT included certain pass-thru costs related to PSEC in order to consolidate all direct billings and pass-thru costs under one budget unit. However, all costs related to the PSEC fund will be moved back to PSEC to ensure costs are tracked separately. The department requests a budget adjustment to transfer the related pass-thru costs to the PSEC fund.

Recommendation 25: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenues for Information Technology departments by \$460,207.*

PSEC is requesting an adjustment to use \$1.5 million of reserves to make the first lease payment for the Microwave Network Replacement. The first payment is scheduled on January 1, 2021. PSEC has built up reserves over the last two years in anticipation of making the first microwave lease payment. This will be the only year PSEC will be using reserves to make the lease payment.

Recommendation 26: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations in Information Technology by \$1,558,039.*

On December 17, 2019 the Board approved a \$1.1 million professional service agreement with Pictometry to provide aerial imagery technology to the County of Riverside. In FY 19/20 \$206,769 was paid and the Geographical Information System (GIS) department anticipates paying the \$869,231 remaining balance by December 2020. The department is requesting a budget adjustment to make the payments in FY 20/21.

Recommendation 27: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriation and estimated revenues in the Geographical Information Systems department by \$869,231.*

PUBLIC SAFETY

Animal Services

The Department of Animal Services (DAS) is currently experiencing a significant reduction in revenue and the department is in the process of reviewing projections for the balance of the fiscal year to determine if this is an aberration or a trend. There are a number of reasons for the lower revenue, but the impacts of COVID-19 and a shift in policy targeted at keeping animals in homes, as opposed to in shelters, is a leading cause. The department is looking for ways to reduce expenditures while still meeting their mission. DAS is also working with the Executive Office to identify other potential solutions.

The department is requesting a budget adjustment to account for their approval to receive funding for three projects through the CARES Act eligibility process. The first project will help families at risk of losing housing by boarding their animals on a temporary basis. The second project will help families at risk of not being able to care for their pets by providing them with food and limited care for their animals. The last project updates the currently failing camera system at the Riverside/Jurupa Valley facility, which is necessary to protect the animals and the facility during a time when there are less employees physically present on the campus due to coronavirus restrictions.

Recommendation 28: *The Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for the Animal Control Department by \$560,150.*

District Attorney

The District Attorney's Office (DAO) is committed to working collaboratively to end the

Current Status

fiscal year at a zero deficit. Due to recent court closures, the department's ability to assess and receive fines, forfeitures and penalties may be significantly impacted. The department will reassess the true effects of these events at mid-year. The CARES funding that was allocated by the Board of Supervisors is assisting in addressing the significant backlog caused by the court closures. As part of the DAO commitment, most of the cases are assigned to existing staff versus hiring new prosecutors to deal with the backlog. The DAO continues to remain fiscally prudent in ensuring allocated dollars are spent on critical hiring, service requests and procurement needs. Efforts remain to increase efficiency through self-funded technology upgrades and modernized deployment of the workforce.

The DAO continues to meet regularly with members of the Executive Office to share issues of concern to the public safety and to ensure fiscal transparency. The department remains committed to providing outstanding prosecutorial, investigative and victim services, while continuing to implement feasible cost saving measures.

The department is requesting two budget adjustments. First, to appropriately account for sub-fund operations. These adjustments are a correction to the adopted budget and therefore does not impact the department's net county cost. Second, to update budgeted revenues resulting from final awards from granting agencies which at the time of the budget submission were pending.

Recommendation 29: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriation and estimated revenue for the District Attorney's Office by \$13,494,185.*

Emergency Management Department

On June 9, 2020, the Board of Supervisors accepted an agreement with Manifest MedEx and Inland Empire Health Information Exchange for implementation of the +EMS Project funded by a 2-year grant from the California Emergency Medical Services Authority (EMSA). The goal of the +EMS Project is to promote care coordination between Paramedics and Receiving Hospitals and enhance clinical decision making for both in treating 9-1-1 emergency patients. The department request a budget adjustment to establish the budget for this project.

Recommendation 30: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenue for the Emergency Management Department by \$228,900.*

Probation

The Probation Department is projecting that, overall, expenditures will be within appropriations and NCC targets at year end. Probation continues to be aggressive in its efforts to fill funded vacant positions to ensure compliance with the Board approved vacancy rate of 10 percent. The current Riverside Sheriff's Association Public Safety Unit (PSU) negotiations will have a financial impact in the current fiscal year. However, due to the department's current vacancy rate, no additional funding requests are projected to be needed at this time. The department will continue to monitor the negotiations and notify the Executive Office of any potential financial impacts to the current year budget.

The State's passing of SB823 will halt intake of youth into Division of Juvenile Justice (DJJ) and shift responsibility for the State's DJJ function to the Riverside County Probation Department. The prospective transfer of responsibility will begin July 1, 2021, with full implementation of population shift expected to be reached in FY 24/25. The department continues to research and evaluate the needs of this population in order to provide a detailed plan on how best to serve the realigned youth.

On September 18, 2020, Governor Newsom signed AB1869, which repealed the authority to collect fees on administering probation and mandatory supervision, including home detention programs and continuous electronic monitoring programs. Effective immediately, unpaid balances of these fees are unenforceable and uncollectible and would require any portion of a judgment imposing those costs to be vacated. State mandates require reimbursement to local agencies; thus, the bill's language details some financial relief. The State is continuing to work on the backfill dollar amount to each county and it is not known at this time if there will be any adverse impact to the current year Probation budget.

On September 30, 2020, Gov. Newsom also signed SB1290, which requires ending collection and discharging all juvenile fees retroactive to January 1, 2018, charged to youth in the juvenile system and some fees charged to youth 21 and under in the adult (criminal) system.

The Board of Supervisors on April 21, 2020, authorized the elimination and write-off of receivables associated with the care of detained youth, juvenile services and delinquency proceedings which successfully ended collection and discharged all juvenile fees identified in SB1290.

The department will continue to monitor the budget and report any concerns to the Executive Office.

Law Office of the Public Defender

The Law Office of the Public Defender reports that it is currently on track to meet budget targets for FY 20/21. The department continues the practice of hiring at entry level when vacancies become available to help stabilize the budget. The department strives to continue to provide efficient and effective services to its clients through experience and technology while exploring all revenue options.

Sheriff

The Sheriff's Department is projecting a balanced budget once the necessary reimbursements are made for the COVID-19 pandemic and barring any further unforeseen emergencies or decrease in anticipated revenues. The department continues to focus on maintaining staffing levels across the department. The department's hiring is targeted to restoring critical staff losses due to attrition, continued hiring for the John J. Benoit Detention Center (JJBDC), and restoring unincorporated patrol staffing to safe levels throughout the county. Overtime will continue to trend higher until staffing normalizes and newly hired uniformed personnel complete their training.

Current Status

The department continues to find areas within the organization where operational efficiencies can be achieved. The organizational changes provide improved service levels to the public and significant costs savings for the department. To optimize patrol staffing and create greater efficiencies with existing critical staffing levels, the department plans to implement a 3/12 & 4/12 work schedule for deputies who perform a patrol function in contract cities and unincorporated county areas. The department have made staffing changes at the courts by exchanging regular deputies for court deputies. This change will free up regular deputies for patrol functions, reduce the court security cost, and ultimately provide a cost savings to the courts and the county. The department has completed the transfer of custodial responsibility from Facilities Management with the transfer of 19 full time custodial staff and now has a fully operational custodial division. The department continues to analyze positions to free up sworn staff with classified civilians in all areas of the department.

To reduce the negative impact on residents and the costs associated with costly litigation, the department has implemented several policies and procedures to decrease the department's civil liabilities. In the coming months, the department has plans for a restructure of personnel to better proactively investigate and address use of force and other high liability incidents. The department continues to actively work with the Executive Office, Human Resources' Risk Management and County Counsel to streamline internal processes to further reduce costs.

The Sheriff's Department is requesting grant related budget adjustments for increases in salaries and benefits, the purchase of a Handheld Pendar Chemical Detector and budget transfers due to the department's internal reorganization. The department is also requesting budget adjustments to purchase vehicles using Booking Recovery sub-funds. These adjustments will not impact the department's net county cost.

Recommendation 31: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations and estimated revenues for the Sheriff's Department by \$2,328,283.*

PUBLIC WORKS, LAND USE AND ENVIRONMENT

Aviation

In March 2020, Aviation was merged under TLMA. The Office of the Auditor-Controller recommended the Aviation Operations fund to be changed from a special revenue fund to an enterprise fund. In order to transfer cash and fund balance, a budget adjustment of \$1.5 million is necessary in order to transfer the existing fund balance between the two funds. There is no general fund impact.

Recommendation 32: *That the Board approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenue for County Aviation – Operations by \$1,525,114.*

During the budget process, Aviation was merged under TLMA and its fund number changed from 22100 to 40710. A budget adjustment is necessary in order to correct the fund number.

Recommendation 33: *That the Board approve and direct the Auditor-Controller to make the budget adjustments adjusting appropriations for County Aviation – Operations by \$306.*

Code Enforcement

The department is requesting a budget adjustment to correct an oversight in the adopted budget. The salary and benefit accounts were inadvertently reduced by \$146,542. After further review, expenditures do not need to be increased, but a reduction to the special assessment revenue account is needed to balance the budget.

Recommendation 34: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment decreasing estimated revenue for Code Enforcement by \$146,542.*

Environmental Health

During the FY 19/20 year-end cleanup adjustments, restricted balances for Environmental Health Hazmat were moved to unassigned fund balance. Funds need to be restricted as the department is expecting to use the funds for a specific project.

Recommendation 35: *That the Board approve and direct the Auditor-Controller to make the budget adjustment increasing restricted fund balance and decreasing unassigned fund balance for Environmental Health by \$1,162,554.*

Regional Parks and Open Space District

The District's Multiple Species Habitat Conservation Plan (MSHCP) received funding approval from Riverside Conservation Authority (RCA) to restore and repair twelve additional RCA properties using the MSHCP endowment fund. Therefore, a budget increase is needed to adequately cover all anticipated expenditures.

Recommendation 36: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenue for the Regional Park and Open Space District by \$113,074.*

On September 17, 2019, the Board approved the use of DIF funds for the Sewer Lift Station project at Lake Skinner Regional Park. Due to the pandemic, this project was postponed in FY 19/20. We are anticipating resuming this project for FY 20/21. A budget increase is needed to cover anticipated expenditures.

Recommendation 37: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations for the Regional Park and Open Space District by \$145,835.*

The Santa Ana River Trail (SART) project was eligible under the Western Riverside County Regional Multipurpose Trails DIF funding of up to \$17,293,408. The District is currently requesting \$120,000 for SART Trail Head at Hidden Valley. A budget increase is needed to cover anticipated expenditures.

Current Status

Recommendation 38: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenue for the Regional Park and Open Space District by \$1,291,898.*

On December 11, 2018, the Board approved the use of the McCoy Solar fees for further capital improvements Mayflower Regional Park. Due to the pandemic, the design and engineering services were halted in FY 19/20. The District is requesting \$531,368 for the Mayflower Sewer Improvement project.

Recommendation 39: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenue for the Regional Park and Open Space District, decreasing unassigned fund balance, increasing committed fund balance and decreasing appropriations for the EO Solar Program by \$531,368.*

HEALTH & HOSPITAL SERVICES

Riverside University Health System

Riverside University Health System (RUHS) continues its integrated healthcare system strategic efforts centered on improving access and quality by providing the right care, at the right time, in the right setting and driving for the lowest cost. These efforts have positioned RUHS well to respond to the current COVID-19 pandemic whether that is in traditional department settings, community testing sites, or utilizing technology to expand and safely reach patients in need of healthcare. The RUHS teams from Public Health, Behavioral Health, Community Health Centers, and the Medical Center are working collaboratively with the Executive Office, county departments and community partners to best coordinate the public safety response. RUHS continues to engage in scenario planning and surge preparation in anticipation of differing levels of community need. As of this report RUHS anticipates meeting the reduced budget targets committed to during the County budget hearings. These reduced budget targets while achievable this fiscal year will likely not be sustainable into the following fiscal year. RUHS is concerned about Federal funding that expires December 31 with community service needs continuing beyond this date.

As of the first quarter report, the Riverside University Health System – Medical Center, the RUHS - Federally Qualified Health Center, RUHS - Behavioral Health Detention and Correctional Health, RUHS- Behavioral Health are projecting to end the year within budget targets. RUHS is continuing to monitor the impacts the COVID-19 emergency will have on projected financial results and will keep the Executive Office updated on this key issue.

Public Health

Public Health (PH) and California Children's Services (CCS) staff have continued to oversee efforts to combat the COVID-19 pandemic. COVID-19 expenses have been projected through June 30, 2021.

Public Health is requesting a budget transfer of \$15.4 million from CARES Act funding to

cover additional COVID-19 costs anticipated through December 30, 2020. The additional COVID expenses are for temporary staffing (TAP), overtime, COVID-19 testing operations, computer equipment, mileage reimbursement and capital equipment (a copier and box truck) that will assist in combating the COVID-19 pandemic.

\$7.5 million of the \$15.4 million budget adjustment will also cover reclassification of budgeted program revenue to CARES Act revenue. Many permanent program staff have been reassigned to work on the Coronavirus response. The majority of programs will not cover reassigned staff salaries, benefits, and indirect costs, resulting in reduced program revenue. Costs for reassigned program staff are COVID-19 related and have been covered by CARES Act funds. Therefore, a budget adjustment is requested to reduce budgeted program revenue and replace with CARES Act revenue.

Public Health has also projected COVID-19 response costs from January - June 2021 for continued reassignment of permanent staff, use of temporary staff, COVID-19 testing operations, mileage reimbursement, supplies and services. These cost estimates total \$22.4 million. The department is requesting financial assistance from the county to cover these anticipated Coronavirus expenses. The Executive Office will continue to work with the department to monitor COVID-19 related expenses, and if necessary, will recommend a budget adjustment in the mid-year report.

Public Health is also requesting a budget adjustment for the following program funding changes: COVID-19 response Federal funding of \$197,284 received by the Women, Infant, Children (WIC) Program, and Health Equity (Arnold Perkins Award for Outstanding Health Equity Practice) award funds of \$50,000 received in FY 19/20 but use delayed due to the COVID-19 response.

Public Health received state funding of \$16.7 million (covering multiple fiscal years) to support COVID-19 response efforts, including modernization of epidemiologic surveillance activities. The department is requesting the addition of four positions for Epidemiology. The four positions will participate in coordinating data collection, implementing mitigation and prevention activities, organization, analysis, and reporting of COVID-19 data related cases, contacts, and laboratory testing. Public Health is requesting a budget adjustment of \$364,301 for the four positions and an amendment to Ordinance 440.

Recommendation 40: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenues for Public Health by \$9,863,756; and 2) approve amending Ordinance No. 440 to add four positions.*

California Children's Services (CCS) is requesting a budget transfer of \$6 million from CARES Act funding to cover additional COVID-19 costs anticipated through December 30, 2020. The additional COVID-19 expenses are for staff overtime and mileage reimbursement that will assist in combating the COVID-19 pandemic. The \$6 million budget adjustment will also cover reclassification of budgeted program revenue to CARES Act revenue.

Current Status

Many permanent program staff have been reassigned to work on the Coronavirus response. The majority of programs will not cover reassigned staff salaries, benefits, and indirect costs, resulting in reduced program revenue. Costs for reassigned program staff are COVID-19 related and have been covered by CARES Act funds. Therefore, a budget adjustment is requested to reduce budgeted program revenue and replace with CARES Act revenue.

COVID-19 response costs have also been projected from January - June 2021 for continued reassignment of permanent staff, staff overtime, and mileage reimbursement. These cost estimates total \$ 4.9 million. CCS is requesting financial assistance from the County to cover these anticipated Coronavirus expenses. The Executive Office will continue to work with the department to monitor COVID-19 related expenses, and if necessary, will recommend a budget adjustment in the mid-year report.

Recommendation 41: *That the Board of Supervisors approve and direct the Auditor Controller to make the budget adjusting estimated revenue for California Children's Services by \$5,598,155.*

Attachment A Summary of Recommendations

Recommendation 1: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues in the Business and Community Agency Administration by \$812,024, as shown.*

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
21100	1900100000 - BCS-Agency Administration	510040 - Regular Salaries	582,574
21100	1900100000 - BCS-Agency Administration	518100 - Budgeted Benefits	229,450
21100	1900100000 - BCS-Agency Administration	778330 - Interfund -Salary Reimbursement	812,024

Recommendation 2: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues in the Business Services by \$5,175,000, as shown.*

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
21100	1901000000 - BCS- Business Services	527980 - Contracts	5,175,000
21100	1901000000 - BCS- Business Services	790600 - Contribution Fr Other County Funds	5,175,000

Recommendation 3: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations by \$3,574,406, as shown.*

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
21200	1900700000 - BCS-County Free Library	510040 - Regular Salaries	74,546
21200	1900700000 - BCS-County Free Library	529540 - Utilities	563,394
21200	1900700000 - BCS-County Free Library	530280 - Private Care Provider	2,936,466
21200	1900700000 - BCS-County Free Library	321101 - Restricted Program Money	(3,574,406)

Recommendation 5: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments adjusting appropriations and estimated revenue for the Fair and National Date by \$1,836,098, and decreasing appropriations for Appropriation for Contingency and increasing appropriations for Contributions to Other Funds by \$1,605,000, as shown.*

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	1101000000 - Contributions to Other Funds	551100 - Contribution To Other County Funds	1,605,000
10000	1101000000 - Contributions to Other Funds	370100 - Unassigned Fund Balance	(1,605,000)
10000	1109000000 - EO-Approp For Contingency-General	581000 - Approp For Contingencies	(1,605,000)
10000	1109000000 - EO-Approp For Contingency-General	370100 - Unassigned Fund Balance	1,605,000
22200	1920100000 - Fair And National Date Fest	510040 - Regular Salaries	(159,763)
22200	1920100000 - Fair And National Date Fest	510200 - Payoff Permanent-Seasonal	16,881
22200	1920100000 - Fair And National Date Fest	510320 - Temporary Salaries	(20,000)
22200	1920100000 - Fair And National Date Fest	510330 - TAP Salaries	(119,000)
22200	1920100000 - Fair And National Date Fest	510420 - Overtime	(24,000)
22200	1920100000 - Fair And National Date Fest	510520 - Bilingual Pay	(2,000)
22200	1920100000 - Fair And National Date Fest	510620 - Shift Differential	(390)
22200	1920100000 - Fair And National Date Fest	513000 - Retirement-Misc.	(45,329)
22200	1920100000 - Fair And National Date Fest	513120 - Social Security	(9,900)
22200	1920100000 - Fair And National Date Fest	513140 - Medicare Tax	(2,322)
22200	1920100000 - Fair And National Date Fest	515040 - Flex Benefit Plan	(34,435)
22200	1920100000 - Fair And National Date Fest	515220 - Short Term Disability	(1,440)
22200	1920100000 - Fair And National Date Fest	515260 - Unemployment Insurance	(371)
22200	1920100000 - Fair And National Date Fest	517000 - Workers Comp Insurance	(50,146)
22200	1920100000 - Fair And National Date Fest	518150 - LIUNA Health & Safety	(40)
22200	1920100000 - Fair And National Date Fest	520115 - Uniforms-Replacement Clothing	(230)
22200	1920100000 - Fair And National Date Fest	520230 - Cellular Phone	(3,500)
22200	1920100000 - Fair And National Date Fest	520320 - Telephone Service	(3,250)
22200	1920100000 - Fair And National Date Fest	520820 - Janitorial Services	(32,000)
22200	1920100000 - Fair And National Date Fest	520855 - ISF Custodial Supplies	(424)
22200	1920100000 - Fair And National Date Fest	520940 - Insurance-Other	(20,000)
22200	1920100000 - Fair And National Date Fest	521420 - Maint-Field Equipment	(1,900)
22200	1920100000 - Fair And National Date Fest	521540 - Maint-Office Equipment	(1,000)
22200	1920100000 - Fair And National Date Fest	521560 - Maint-Other	(4,000)
22200	1920100000 - Fair And National Date Fest	521640 - Maint-Software	(1,326)
22200	1920100000 - Fair And National Date Fest	522360 - Maint-Extermination	(1,000)
22200	1920100000 - Fair And National Date Fest	523270 - Special Events	(247,032)
22200	1920100000 - Fair And National Date Fest	523290 - Bank Charges	(9,350)
22200	1920100000 - Fair And National Date Fest	523700 - Office Supplies	(4,500)

22200	1920100000 - Fair And National Date Fest	523760 - Cmail Postage-Mailing ISF	(1,398)
22200	1920100000 - Fair And National Date Fest	523800 - Printing/Binding	(45,000)
22200	1920100000 - Fair And National Date Fest	525060 - Medical Examinations-Physicals	(9,000)
22200	1920100000 - Fair And National Date Fest	525080 - Temp Assist Pool Svcs	(57,000)
22200	1920100000 - Fair And National Date Fest	525440 - Professional Services	(68,200)
22200	1920100000 - Fair And National Date Fest	525500 - Salary/Benefit Reimbursement	(15,000)
22200	1920100000 - Fair And National Date Fest	525600 - Security	10,000
22200	1920100000 - Fair And National Date Fest	525900 - RCIT MS Dynamics	(3,763)
22200	1920100000 - Fair And National Date Fest	526420 - Advertising	5,136
22200	1920100000 - Fair And National Date Fest	526530 - Rent-Lease Equipment	(68,287)
22200	1920100000 - Fair And National Date Fest	527660 - Operational Marketing	(30,000)
22200	1920100000 - Fair And National Date Fest	527690 - Fleet Services-ISF Costs	(6,150)
22200	1920100000 - Fair And National Date Fest	527780 - Special Program Expense	(89,000)
22200	1920100000 - Fair And National Date Fest	528140 - Conference/Registration Fees	(850)
22200	1920100000 - Fair And National Date Fest	528900 - Air Transportation	(300)
22200	1920100000 - Fair And National Date Fest	528920 - Car Pool Expense	(6,600)
22200	1920100000 - Fair And National Date Fest	528960 - Lodging	(540)
22200	1920100000 - Fair And National Date Fest	528980 - Meals	(350)
22200	1920100000 - Fair And National Date Fest	529000 - Miscellaneous Travel Expense	(20,900)
22200	1920100000 - Fair And National Date Fest	529540 - Utilities	(146,958)
22200	1920100000 - Fair And National Date Fest	536760 - Interfund Exp-Payroll Service Fee	(451)
22200	1920100000 - Fair And National Date Fest	536920 - Interfund Exp-Gen Office Exp	(8,245)
22200	1920100000 - Fair And National Date Fest	536980 - Interfund Exp-Law Enforcement	(125,000)
22200	1920100000 - Fair And National Date Fest	537180 - Interfund Exp-Salary Reimb	(346,475)
22200	1920100000 - Fair And National Date Fest	537280 - Interfund Exp-Misc Project Exp	(20,000)
22200	1920100000 - Fair And National Date Fest	740020 - Interest-Invested Funds	(2,300)
22200	1920100000 - Fair And National Date Fest	741000 - Rents	(15,000)
22200	1920100000 - Fair And National Date Fest	741020 - Admissions	(1,100,000)
22200	1920100000 - Fair And National Date Fest	741060 - Carnival	(840,000)
22200	1920100000 - Fair And National Date Fest	741100 - Entry Fees	(20,000)
22200	1920100000 - Fair And National Date Fest	741160 - Fair Sponsorship	(307,500)
22200	1920100000 - Fair And National Date Fest	741180 - Fair Time Utilities	(11,000)
22200	1920100000 - Fair And National Date Fest	741200 - Industrial & Commercial Space	(257,000)
22200	1920100000 - Fair And National Date Fest	741220 - Interim Alcohol Sales	(12,000)
22200	1920100000 - Fair And National Date Fest	741230 - Fair Time Alcohol Sales	(95,000)
22200	1920100000 - Fair And National Date Fest	741240 - Interim Food Sales	(3,500)
22200	1920100000 - Fair And National Date Fest	741360 - Concessions	(400,000)
22200	1920100000 - Fair And National Date Fest	741380 - Parking	(267,700)
22200	1920100000 - Fair And National Date Fest	741440 - Rent- Fairground Facilities	(153,229)
22200	1920100000 - Fair And National Date Fest	741460 - Rental Of Buildings	85,469
22200	1920100000 - Fair And National Date Fest	752600 - CA-Fairs	(1,935)
22200	1920100000 - Fair And National Date Fest	777480 - Reimb Of Cost-Admin Overhead	(15,000)
22200	1920100000 - Fair And National Date Fest	777880 - Credit Card Fees	(4,800)
22200	1920100000 - Fair And National Date Fest	778200 - Interfund -Miscellaneous	(500)
22200	1920100000 - Fair And National Date Fest	778330 - Interfund -Salary Reimbursement	(5,000)
22200	1920100000 - Fair And National Date Fest	781080 - Cash Over-Short	(10)
22200	1920100000 - Fair And National Date Fest	781120 - Rebates & Refunds	(83)
22200	1920100000 - Fair And National Date Fest	781360 - Other Misc Revenue	(15,000)
22200	1920100000 - Fair And National Date Fest	781520 - Undistributed Revenue	(10)
22200	1920100000 - Fair And National Date Fest	790600 - Contribution Fr Other County Funds	1,605,000

Recommendation 6: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and decreasing committed fund balance for the Board of Supervisors and increasing appropriations and estimated revenue for the Executive Office by \$150,000, as shown.*

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	1000100000 - Board of Supervisors	551100 - Contribution To Other County Funds	150,000
10000	1000100000 - Board of Supervisors	370100 - Unassigned Fund Balance	(150,000)
10000	1000100000 - Board of Supervisors	370100 - Unassigned Fund Balance	150,000
10000	1000100000 - Board of Supervisors	330155 - CFB-Legal Liabilities	(150,000)
10000	1100100000 - Executive Office	525020 - Legal Services	150,000
10000	1100100000 - Executive Office	790600 - Contribution Fr Other County Funds	150,000

Recommendation 7: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for the Board of Supervisors by \$10,000, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	1000100000 - Board of Supervisors	523600 - Audiovisual Expense	(10,000)
10000	1000100000 - Board of Supervisors	546140 - Equipment-Office	10,000

Recommendation 8: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and decreasing estimated revenue for the Executive Office County Oversight Board Reimbursement Fund by \$90,000, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
11186	1100100000 - Executive Office	523350 - Administrative Expense	(98,548)
11186	1100100000 - Executive Office	525500 - Salary/Benefit Reimbursement	8,548
11186	1100100000 - Executive Office	777520 - Reimbursement For Services	(90,000)

Recommendation 9: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenue for the Matured Financing department by \$921,331, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	1110000000 - Riverside County Executive Office	525680 - Construction Contracts	614,221
10000	1110000000 - Riverside County Executive Office	536780 - Interfund Exp-Capital Projects	307,110
10000	1110000000 - Riverside County Executive Office	741300 - Lease To Non-County Agency	921,331

Recommendation 10: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations in the Executive Office Department by \$2,500,000, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	1103800000 - EO Sub fund Operations	536780 - Interfund Exp-Capital Projects	(2,500,000)
10000	1103800000 - EO Sub fund Operations	370100 - Unassigned Fund Balance	2,500,000
11183	1103800000 - EO Sub fund Operations	536780 - Interfund Exp-Capital Projects	2,500,000
11183	1103800000 - EO Sub fund Operations	321101 - Restricted Program Money	(2,500,000)

Recommendation 11: That the Board of Supervisors approves and directs the Auditor- Controller to make the budget adjustments increasing appropriations and estimated revenue for the CORAL, the Riverside County Public Financing Authority, and the Riverside County Infrastructure Financing Authority for the total amount of \$92,500,887, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
36060	925002 - CORAL-General Govt	531980 - CORAL-Principal	4,664,426
36060	925002 - CORAL-General Govt	533040 - CORAL-Interest	14,840,574
36060	925002 - CORAL-General Govt	790500 - Operating Transfer-In	19,505,000
36180	925002 - CORAL-General Govt	531980 - CORAL-Principal	800,000
36180	925002 - CORAL-General Govt	533040 - CORAL-Interest	36,000
36180	925002 - CORAL-General Govt	790600 - Contribution Fr Other County Funds	836,000
36210	925002 - CORAL-General Govt	524520 - Administrative Support-Indir	1,000,000
36210	925002 - CORAL-General Govt	531980 - CORAL-Principal	3,410,000
36210	925002 - CORAL-General Govt	533040 - CORAL-Interest	3,110,270
36210	925002 - CORAL-General Govt	741000 - Rents	4,703,961
36210	925002 - CORAL-General Govt	781680 - Administrative Charges	1,000,000
36210	925002 - CORAL-General Govt	790600 - Contribution Fr Other County Funds	1,816,309
36220	925002 - CORAL-General Govt	531980 - CORAL-Principal	2,270,000
36220	925002 - CORAL-General Govt	533040 - CORAL-Interest	275,450
36220	925002 - CORAL-General Govt	741000 - Rents	2,545,450
36230	925002 - CORAL-General Govt	524520 - Administrative Support-Indir	165,000
36230	925002 - CORAL-General Govt	531980 - CORAL-Principal	13,230,000
36230	925002 - CORAL-General Govt	533040 - CORAL-Interest	535,481
36230	925002 - CORAL-General Govt	741000 - Rents	2,094,800
36230	925002 - CORAL-General Govt	781680 - Administrative Charges	165,000
36230	925002 - CORAL-General Govt	790600 - Contribution Fr Other County Funds	11,670,681
36240	925002 - CORAL-General Govt	531980 - CORAL-Principal	330,000
36240	925002 - CORAL-General Govt	533040 - CORAL-Interest	5,841
36240	925002 - CORAL-General Govt	741000 - Rents	335,841
36250	925002 - CORAL-General Govt	531980 - CORAL-Principal	1,455,000
36250	925002 - CORAL-General Govt	533040 - CORAL-Interest	1,042,056
36250	925002 - CORAL-General Govt	741000 - Rents	2,497,056

36260	925002 - CORAL-General Govt	533040 - CORAL-Interest	1,245,400
36260	925002 - CORAL-General Govt	790500 - Operating Transfer-In	1,245,400
36270	928001 - Riv Co Public Financing Auth	531980 - CORAL-Principal	925,000
36270	928001 - Riv Co Public Financing Auth	533040 - CORAL-Interest	465,225
36270	928001 - Riv Co Public Financing Auth	741000 - Rents	1,390,225
36280	925002 - CORAL-General Govt	531980 - CORAL-Principal	1,320,000
36280	925002 - CORAL-General Govt	533040 - CORAL-Interest	2,949,988
36280	925002 - CORAL-General Govt	741000 - Rents	3,417,834
36280	925002 - CORAL-General Govt	790600 - Contribution Fr Other County Funds	852,154
36290	925002 - CORAL-General Govt	522310 - Maint-Building and Improvement	2,500,000
36290	925002 - CORAL-General Govt	531980 - CORAL-Principal	395,000
36290	925002 - CORAL-General Govt	533040 - CORAL-Interest	311,925
36290	925002 - CORAL-General Govt	741000 - Rents	353,463
36290	925002 - CORAL-General Govt	781680 - Administrative Charges	2,500,000
36290	925002 - CORAL-General Govt	790600 - Contribution Fr Other County Funds	353,462
36300	925002 - CORAL-General Govt	531980 - CORAL-Principal	400,000
36300	925002 - CORAL-General Govt	533040 - CORAL-Interest	363,281
36300	925002 - CORAL-General Govt	741000 - Rents	575,514
36300	925002 - CORAL-General Govt	790600 - Contribution Fr Other County Funds	187,767
37410	928001 - Riv Co Public Financing Auth	531980 - CORAL-Principal	6,115,000
37410	928001 - Riv Co Public Financing Auth	533040 - CORAL-Interest	14,741,800
37410	928001 - Riv Co Public Financing Auth	790600 - Contribution Fr Other County Funds	20,856,800
37420	928001 - Riv Co Public Financing Auth	531980 - CORAL-Principal	3,210,000
37420	928001 - Riv Co Public Financing Auth	533040 - CORAL-Interest	2,719,131
37420	928001 - Riv Co Public Financing Auth	741000 - Rents	3,547,841
37420	928001 - Riv Co Public Financing Auth	790600 - Contribution Fr Other County Funds	2,381,290
37430	930001 - Riv Co Infrastructure Fin Auth	531980 - CORAL-Principal	2,235,000
37430	930001 - Riv Co Infrastructure Fin Auth	533040 - CORAL-Interest	1,251,625
37430	930001 - Riv Co Infrastructure Fin Auth	790600 - Contribution Fr Other County Funds	3,486,625
37435	930001 - Riv Co Infrastructure Fin Auth	531980 - CORAL-Principal	1,095,000
37435	930001 - Riv Co Infrastructure Fin Auth	533040 - CORAL-Interest	1,668,963
37435	930001 - Riv Co Infrastructure Fin Auth	790600 - Contribution Fr Other County Funds	2,763,963
37440	930001 - Riv Co Infrastructure Fin Auth	531980 - CORAL-Principal	595,000
37440	930001 - Riv Co Infrastructure Fin Auth	533040 - CORAL-Interest	823,451
37440	930001 - Riv Co Infrastructure Fin Auth	741000 - Rents	1,418,451

Recommendation 12: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenue for Executive Office Departments by \$1,156,542, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
37050	1103400000 - EO-Teeter Debt Service	533760 - Interest Long Term Debt	1,156,542
37050	1103400000 - EO-Teeter Debt Service	790500 - Operating Transfer-In	1,156,542
11060	1103800000 - EO Sub fund Operations	551000 - Operating Transfers-Out	1,156,542
11060	1103800000 - EO Sub fund Operations	733010 - Penalties & Int - Del Tax	1,156,542

Recommendation 13: That the Board of Supervisors approve and direct the Auditor- Controller to make the budget adjustment increasing appropriations for the Treasurer-Tax Collector by \$95,703, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	1400100000 - Treasurer-Tax Collector	525440 - Professional Services	95,703
10000	1400100000 - Treasurer-Tax Collector	370100 - Unassigned Fund Balance	(95,703)

Recommendation 14: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenues for the Department of Community Action Community Services Block Grant Division by \$1,817,891, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
21050	5500500000 - HHW-Local Initiative Admin DCA	510320 - Temporary Salaries	459,204
21050	5500500000 - HHW-Local Initiative Admin DCA	518100 - Budgeted Benefits	72,095
21050	5500500000 - HHW-Local Initiative Admin DCA	520705 - Food	14,410
21050	5500500000 - HHW-Local Initiative Admin DCA	521500 - Maint-Motor Vehicles	1,800
21050	5500500000 - HHW-Local Initiative Admin DCA	521640 - Maint-Software	1,175
21050	5500500000 - HHW-Local Initiative Admin DCA	522310 - Maint-Building and Improvement	24,550
21050	5500500000 - HHW-Local Initiative Admin DCA	523700 - Office Supplies	5,000
21050	5500500000 - HHW-Local Initiative Admin DCA	523820 - Subscriptions	3,000
21050	5500500000 - HHW-Local Initiative Admin DCA	525320 - Security Guard Services	25,311

21050	5500500000 - HHW-Local Initiative Admin DCA	526420 - Advertising	2,000
21050	5500500000 - HHW-Local Initiative Admin DCA	526530 - Rent-Lease Equipment	12,500
21050	5500500000 - HHW-Local Initiative Admin DCA	527780 - Special Program Expense	788,891
21050	5500500000 - HHW-Local Initiative Admin DCA	527840 - Training-Education/Tuition	43,455
21050	5500500000 - HHW-Local Initiative Admin DCA	529540 - Utilities	25,000
21050	5500500000 - HHW-Local Initiative Admin DCA	536240 - Other Contract Agencies	339,500
21050	5500500000 - HHW-Local Initiative Admin DCA	767200 - Fed-Block Grants	1,817,891

Recommendation 15: That the Board of Supervisors approve and direct the Auditor- Controller to make the budget adjustment adjusting appropriations for Human Resources by \$100,602, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	1131800000 - HR-Temporary Assignment Program	370100 - Unassigned Fund Balance	100,602
10000	1131800000 - HR-Temporary Assignment Program	510040 - Regular Salaries	(71,174)
10000	1131800000 - HR-Temporary Assignment Program	513000 - Retirement-Misc.	(20,194)
10000	1131800000 - HR-Temporary Assignment Program	513120 - Social Security	(4,412)
10000	1131800000 - HR-Temporary Assignment Program	513140 - Medicare Tax	(1,032)
10000	1131800000 - HR-Temporary Assignment Program	515100 - Life Insurance	(184)
10000	1131800000 - HR-Temporary Assignment Program	515120 - Long Term Disability	(430)
10000	1131800000 - HR-Temporary Assignment Program	515160 - Optical Insurance	(406)
10000	1131800000 - HR-Temporary Assignment Program	515260 - Unemployment Insurance	(160)
10000	1131800000 - HR-Temporary Assignment Program	518010 - Def Comp Ben Mgmt & Conf	(2,610)
47000	1131800000 - HR-Temporary Assignment Program	510040 - Regular Salaries	71,174
47000	1131800000 - HR-Temporary Assignment Program	513000 - Retirement-Misc.	20,194
47000	1131800000 - HR-Temporary Assignment Program	513120 - Social Security	4,412
47000	1131800000 - HR-Temporary Assignment Program	513140 - Medicare Tax	1,032
47000	1131800000 - HR-Temporary Assignment Program	515100 - Life Insurance	184
47000	1131800000 - HR-Temporary Assignment Program	515120 - Long Term Disability	430
47000	1131800000 - HR-Temporary Assignment Program	515160 - Optical Insurance	406
47000	1131800000 - HR-Temporary Assignment Program	515260 - Unemployment Insurance	160
47000	1131800000 - HR-Temporary Assignment Program	518010 - Def Comp Ben Mgmt & Conf	2,610
47000	1131800000 - HR-Temporary Assignment Program	380100 - Unrestricted net assets	(100,602)

Recommendation 16: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations of the Rideshare Fund by \$102,039, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
22000	1130300000 - HR-Air Quality Division	510040 - Regular Salaries	64,906
22000	1130300000 - HR-Air Quality Division	513000 - Retirement-Misc.	18,416
22000	1130300000 - HR-Air Quality Division	513120 - Social Security	5,503
22000	1130300000 - HR-Air Quality Division	515040 - Flex Benefit Plan	9,876
22000	1130300000 - HR-Air Quality Division	515100 - Life Insurance	92
22000	1130300000 - HR-Air Quality Division	515120 - Long Term Disability	392
22000	1130300000 - HR-Air Quality Division	515160 - Optical Insurance	203
22000	1130300000 - HR-Air Quality Division	515200 - Retiree Health Ins	1,200
22000	1130300000 - HR-Air Quality Division	515260 - Unemployment Insurance	146
22000	1130300000 - HR-Air Quality Division	518010 - Def Comp Ben Mgmt & Conf	1,305
22000	1130300000 - HR-Air Quality Division	350100 - AFB For Program Money	(102,039)

Recommendation 17: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations for the HR-Air Quality Division by \$21, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
22000	1130300000 - HR-Air Quality Division	523760 - Cmail Postage-Mailing ISF	(21)
22000	1130300000 - HR-Air Quality Division	350100 - AFB For Program Money	21
10000	1130300000 - HR-Air Quality Division	523760 - Cmail Postage-Mailing ISF	21
10000	1130300000 - HR-Air Quality Division	370100 - Unassigned Fund Balance	(21)

Recommendation 18: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations for First Five by \$20, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
25800	938001 - RCCFC - Agency	523760 - Cmail Postage-Mailing ISF	(20)
25800	938001 - RCCFC - Agency	370100 - Unassigned Fund Balance	20
25800	938002 - RCCFC - FS Impact	523760 - Cmail Postage-Mailing ISF	20
25800	938002 - RCCFC - FS Impact	370100 - Unassigned Fund Balance	(20)

Recommendation 19: That the Board of Supervisors approve and direct the Auditor- Controller to make the budget adjustment adjusting appropriations and estimated revenues for Riverside County Office on Aging by \$5,003,512, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
21450	5300100000 - Office On Aging-Title III	510040 - Regular Salaries	(89,914)
21450	5300100000 - Office On Aging-Title III	510320 - Temporary Salaries	6,800
21450	5300100000 - Office On Aging-Title III	518100 - Budgeted Benefits	(66,335)
21450	5300100000 - Office On Aging-Title III	520705 - Food	171,098
21450	5300100000 - Office On Aging-Title III	523840 - Computer Equipment-Software	4,000
21450	5300100000 - Office On Aging-Title III	525440 - Professional Services	16,598
21450	5300100000 - Office On Aging-Title III	527780 - Special Program Expense	5,183
21450	5300100000 - Office On Aging-Title III	536200 - Contribution To Other Non-County Agency	4,356,082
21450	5300100000 - Office On Aging-Title III	537120 - Interfund Exp-Prof & Spec Svcs	600,000
21450	5300100000 - Office On Aging-Title III	751200 - CA-Health Programs	55,353
21450	5300100000 - Office On Aging-Title III	751220 - CA-Congregate Nutrition	3,182
21450	5300100000 - Office On Aging-Title III	751680 - CA-State Grant Revenue	372,336
21450	5300100000 - Office On Aging-Title III	755260 - CA-Home Del Meals	(31,376)
21450	5300100000 - Office On Aging-Title III	767140 - Fed-Misc Reimbursement	4,553,352
21450	5300100000 - Office On Aging-Title III	778200 - Interfund -Miscellaneous	78,406
21450	5300100000 - Office On Aging-Title III	781850 - Grants-Nongovtl Agencies	(27,741)

Recommendation 20: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing estimated revenues for the FM Custodial Services Division by \$29,311, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
47200	7200200000 - Custodial Services	380100 - Unrestricted Net Assets	29,311
47200	7200200000 - Custodial Services	777540 - Reimbursement Of Salaries	29,311

Recommendation 21: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenues for the FM Community Park and Centers Division by \$255,221, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
21830	7201200000 - FM Community Park and Centers	520320 - Telephone Service	(408)
21830	7201200000 - FM Community Park and Centers	520820 - Janitorial Services	(5,585)
21830	7201200000 - FM Community Park and Centers	520930 - Insurance-Liability	(78,207)
21830	7201200000 - FM Community Park and Centers	520945 - Insurance-Property	(148,678)
21830	7201200000 - FM Community Park and Centers	521700 - Maint-Alarms	(2,226)
21830	7201200000 - FM Community Park and Centers	522310 - Maint-Building and Improvement	730,993
21830	7201200000 - FM Community Park and Centers	522385 - ISF Maintenance Other	(28,056)
21830	7201200000 - FM Community Park and Centers	523760 - Cmail Postage-Mailing ISF	(2,823)
21830	7201200000 - FM Community Park and Centers	525320 - Security Guard Services	(5,261)
21830	7201200000 - FM Community Park and Centers	528030 - ISF Maintenance Labor	(42,593)
21830	7201200000 - FM Community Park and Centers	528050 - ISF Maintenance Grounds Labor	(27,130)
21830	7201200000 - FM Community Park and Centers	529540 - Utilities	(82,963)
21830	7201200000 - FM Community Park and Centers	537240 - Interfund Exp-Utilities	(51,842)
21830	7201200000 - FM Community Park and Centers	321101 - Restricted Program Money	(50,498)
21830	7201200000 - FM Community Park and Centers	700020 - Prop Tax Current Secured	21,697
21830	7201200000 - FM Community Park and Centers	701020 - Prop Tax Current Unsecured	451
21830	7201200000 - FM Community Park and Centers	703000 - Prop Tax Prior Unsecured	128
21830	7201200000 - FM Community Park and Centers	705000 - Prop Tax Prior Supplemental	2,937
21830	7201200000 - FM Community Park and Centers	715070 - RDV Prty Tax, LMIH Resdul Asts	12,672
21830	7201200000 - FM Community Park and Centers	741460 - Rental Of Buildings	8,704
21830	7201200000 - FM Community Park and Centers	752800 - CA-Homeowners Tax Relief	134
21830	7201200000 - FM Community Park and Centers	790600 - Contribution Fr Other County Funds	158,000

Recommendation 22: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment decreasing appropriations and estimated revenues for Fleet Services by \$613,507, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
45300	7300500000 - Fleet Services	532600 - Cap Lease-Purch Principal	(224,134)
45300	7300500000 - Fleet Services	533720 - Cap Lease-Purch Interest	(3,922)
45300	7300500000 - Fleet Services	546320 - Vehicles-Cars/Light Trucks	(385,451)
45300	7300500000 - Fleet Services	380100 - Unrestricted Net Assets	54,620
45300	7300500000 - Fleet Services	777620 - Vehicle Cost Recovery	(558,887)

Recommendation 23: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for Supply Services by \$109,428, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
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45700	7300400000 - Supply Services	510040 - Regular Salaries	108,099
45700	7300400000 - Supply Services	527690 - Fleet Services-ISF Costs	750
45700	7300400000 - Supply Services	528920 - Car Pool Expense	579
45700	7300400000 - Supply Services	781360 - Other Misc Revenue	1,329
45700	7300400000 - Supply Services	790600 - Contribution From Other County Funds	108,099

Recommendation 24: That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations for Information Technology departments by \$385,102, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
45500	7400101100 -Chief Technology Officer	510040 - Regular Salaries	(252,058)
45500	7400101100 -Chief Technology Officer	513000 - Retirement-Misc.	(84,351)
45500	7400101100 -Chief Technology Officer	513120 - Social Security	(17,973)
45500	7400101100 -Chief Technology Officer	515040 - Flex Benefit Plan	(30,720)
45500	7400101100 -Chief Technology Officer	380100 - Unrestricted Net Assets	385,102
45520	7400600000 - RCIT Communications Solutions	510040 - Regular Salaries	252,058
45520	7400600000 - RCIT Communications Solutions	513000 - Retirement-Misc.	84,351
45520	7400600000 - RCIT Communications Solutions	513120 - Social Security	17,973
45520	7400600000 - RCIT Communications Solutions	515040 - Flex Benefit Plan	30,720
45520	7400600000 - RCIT Communications Solutions	525810 - RCIT Departmental Applications	(385,102)

Recommendation 25: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenues for Information Technology departments by \$460,207, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
45510	7400400000 - RCIT Pass Thru	520220 - County Radio 700 MHz System	(66,781)
45510	7400400000 - RCIT Pass Thru	520260 - Computer Lines	(13,572)
45510	7400400000 - RCIT Pass Thru	521640 - Maint-Software	(220,000)
45510	7400400000 - RCIT Pass Thru	521740 - Maint-Parts	(150,000)
45510	7400400000 - RCIT Pass Thru	523220 - Licenses And Permits	(2,000)
45510	7400400000 - RCIT Pass Thru	532600 - Cap Lease-Purch Principal	(7,480)
45510	7400400000 - RCIT Pass Thru	533720 - Cap Lease-Purch Interest	(374)
45510	7400400000 - RCIT Pass Thru	777520 - Reimbursement For Services	(460,207)
45520	7400610000 - RCIT Comm Subscriber & Vehicle	521740 - Maint-Parts	150,000
45520	7400610000 - RCIT Comm Subscriber & Vehicle	777520 - Reimbursement For Services	150,000
45520	7400620000 - RCIT Comm SysInfrastructureMgt	520220 - County Radio 700 MHz System	66,781
45520	7400620000 - RCIT Comm SysInfrastructureMgt	532600 - Cap Lease-Purch Principal	7,480
45520	7400620000 - RCIT Comm SysInfrastructureMgt	533720 - Cap Lease-Purch Interest	374
45520	7400620000 - RCIT Comm SysInfrastructureMgt	777520 - Reimbursement For Services	74,635
45520	7400650000 - RCIT Comm System Engineering	520260 - Computer Lines	13,572
45520	7400650000 - RCIT Comm System Engineering	523220 - Licenses And Permits	2,000
45520	7400650000 - RCIT Comm System Engineering	528500 - Project Cost Expense	220,000
45520	7400650000 - RCIT Communications Solutions	777520 - Reimbursement For Services	235,572

Recommendation 26: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations in Information Technology department by \$1,558,039, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
45520	7400610000 - RCIT Comm Subscriber & Vehicle	532600 - Cap Lease-Purch Principal	416,088
45520	7400610000 - RCIT Comm Subscriber & Vehicle	533720 - Cap Lease-Purch Interest	1,141,951
45520	7400610000 - RCIT Comm Subscriber & Vehicle	380100 - Unrestricted Net Assets	(1,558,039)

Recommendation 27: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriation and estimated revenues in the Geographical Information Systems department by \$869,231, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
22570	7400900000 - RCIT Geographical Info Systems	525440 - Professional Services	869,231
22570	7400900000 - RCIT Geographical Info Systems	321101 - Restricted Program Money	(456,380)
22570	7400900000 - RCIT Geographical Info Systems	777520 - Reimbursement For Services	270,000
22570	7400900000 - RCIT Geographical Info Systems	778280 - Interfund -Reimb For Service	142,851

Recommendation 28: The Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment increasing appropriations and estimated revenues for Animal Control department by \$560,150, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
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10000	4200600000 - Animal Control Services	510040 - Regular Salaries	50,000
10000	4200600000 - Animal Control Services	518100 - Budgeted Benefits	44,800
10000	4200600000 - Animal Control Services	520710 - Feed-Animal	96,000
10000	4200600000 - Animal Control Services	522860 - Medical-Dental Supplies	81,750
10000	4200600000 - Animal Control Services	522890 - Pharmaceuticals	75,000
10000	4200600000 - Animal Control Services	525520 - Veterinary Services	5,500
10000	4200600000 - Animal Control Services	527180 - Operational Supplies	53,100
10000	4200600000 - Animal Control Services	546160 - Equipment-Other	154,000
10000	4200600000 - Animal Control Services	790600 - Contributions from Other Funds	560,150

Recommendation 29: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenue for the District Attorney's Office by \$13,494,185, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	2200100000 - District Attorney	510040 - Regular Salaries	13,244,891
10000	2200100000 - District Attorney	518100 - Budgeted Benefits	84,192
10000	2200100000 - District Attorney	527780 - Special Program Expense	7,700
10000	2200100000 - District Attorney	755640 - CA-Victim-Witness	2,474
10000	2200100000 - District Attorney	767280 - Fed-Federal Revenue	75,568
10000	2200100000 - District Attorney	767450 - Fed-Ofc Traffic Safety Grants	24,610
10000	2200100000 - District Attorney	778330 - Interfund -Salary Reimbursement	13,234,131
11118	2200100000 - District Attorney	527780 - Special Program Expense	(2,115)
11118	2200100000 - District Attorney	537180 - Interfund Exp-Salary Reimb	(26,083)
11118	2200100000 - District Attorney	755460 - CA-DA Auto Ins Fraud	(28,198)
11158	2200100000 - District Attorney	527780 - Special Program Expense	15,532
11158	2200100000 - District Attorney	537180 - Interfund Exp-Salary Reimb	191,567
11158	2200100000 - District Attorney	755360 - CA-Workers Comp Ins Fraud	207,099
11174	2200100000 - District Attorney	527780 - Special Program Expense	(1,612)
11174	2200100000 - District Attorney	537180 - Interfund Exp-Salary Reimb	(19,887)
11174	2200100000 - District Attorney	755650 - CA-Disability Healthcare Fraud	(21,499)

Recommendation 30: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenue for the Emergency Management Department by \$228,900, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	2000100000 - Emergency Management Department	525440 - Professional Services	228,900
10000	2000100000 - Emergency Management Department	767220 - Fed- Other Operating Grants	228,900

Recommendation 31: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment adjusting appropriations and estimated revenues for the Sheriff's Department by 2,328,283, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	2500200000 - Sheriff Support	546280 - Capitalized Software	59,000
10000	2500200000 - Sheriff Support	572200 - Intra-Grant	59,000
10000	2500300000 - Sheriff Patrol	510040 - Regular Salaries	30,000
10000	2500300000 - Sheriff Patrol	524660 - Consultants	143,300
10000	2500300000 - Sheriff Patrol	528900 - Air Transportation	4,100
10000	2500300000 - Sheriff Patrol	528960 - Lodging	1,500
10000	2500300000 - Sheriff Patrol	528980 - Meals	1,000
10000	2500300000 - Sheriff Patrol	546160 - Equipment-Other	67,000
10000	2500300000 - Sheriff Patrol	546380 - Vehicles Other	56,216
10000	2500300000 - Sheriff Patrol	572200 - Intra-Grant	56,216
10000	2500300000 - Sheriff Patrol	572800 - Intra-Miscellaneous	67,000
10000	2500300000 - Sheriff Patrol	767220 - Fed- Other Operating Grants	179,900
11085	2500400000 - Sheriff Correction	546320 - Vehicles-Cars/Light Trucks	1,718,283
11085	2500400000 - Sheriff Correction	330132 - CFB Booking Fee Recovery	(1,718,283)
22270	2500400000 - Sheriff Correction	572800 - Intra-Miscellaneous	40,000
22270	2500400000 - Sheriff Correction	781480 - Program Revenue	(40,000)
10000	2500700000 - Sheriff-Ben Clark Training Center	510040 - Regular Salaries	(30,000)
10000	2500700000 - Sheriff-Ben Clark Training Center	522310 - Maint-Building and Improvement	(7,445)
10000	2500700000 - Sheriff-Ben Clark Training Center	524660 - Consultants	(136,110)
10000	2500700000 - Sheriff-Ben Clark Training Center	524940 - Instructors-Trainers	(94,586)
10000	2500700000 - Sheriff-Ben Clark Training Center	526700 - Rent-Lease Bldgs	(11,128)
10000	2500700000 - Sheriff-Ben Clark Training Center	527460 - Firearm Equipment and supplies	(7,190)
10000	2500700000 - Sheriff-Ben Clark Training Center	528900 - Air Transportation	(4,100)
10000	2500700000 - Sheriff-Ben Clark Training Center	528960 - Lodging	(1,500)
10000	2500700000 - Sheriff-Ben Clark Training Center	528980 - Meals	(1,000)

10000	2500700000 - Sheriff-Ben Clark Training Center	529540 - Utilities	(2,057)
10000	2500700000 - Sheriff-Ben Clark Training Center	572200 - Intra-Grant	(115,216)
10000	2500700000 - Sheriff-Ben Clark Training Center	767220 - Fed- Other Operating Grants	(179,900)
10000	2501000000 - Sheriff Coroner	528920 - Car Pool Expense	100
10000	2501000000 - Sheriff Coroner	546160 - Equipment-Other	650,000
10000	2501000000 - Sheriff Coroner	572800 - Intra-Miscellaneous	100
10000	2501000000 - Sheriff Coroner	790600 - Contribution Fr Other County Funds	650,000

Recommendation 32: That the Board approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenue for County Aviation – Operations by \$1,525,114, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
40710	1910700000 - TLMA-County Airports	551000 - Operating Transfers-Out	1,525,114
40710	1910700000 - TLMA-County Airports	790500 - Operating Transfer-In	1,525,114

Recommendation 33: That the Board approve and direct the Auditor-Controller to make the budget adjustments adjusting appropriations for County Aviation – Operations by \$306, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
40710	1910700000 - TLMA-County Airports	523760 - Cmail Postage-Mailing ISF	(306)
40710	1910700000 - TLMA-County Airports	380100 - Unrestricted Net Assets	306
22100	1910700000 - TLMA-County Airports	523760 - Cmail Postage-Mailing ISF	306
22100	1910700000 - TLMA-County Airports	350100 - AFB for Program Money	(306)

Recommendation 34: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment decreasing estimated revenue for Code Enforcement by \$146,542, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	3140100000 - Code Enforcement	770100 - Special Assessments	(146,542)
10000	3140100000 - Code Enforcement	370100 - Unassigned Fund Balance	146,542

Recommendation 35: That the Board approve and direct the Auditor-Controller to make the following adjustment increasing restricted fund balance and decreasing unassigned fund balance for Environmental Health by \$1,162,554, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	4200400000 - Environmental Health	321111 - Rst For EH Haz Mat	1,162,554
10000	4200400000 - Environmental Health	370100 - Unassigned Fund Balance	(1,162,554)

Recommendation 36: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustment increasing appropriations and estimated revenue for the Regional Park and Open Space District by \$113,074, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
25590	931150 - Reg Parks-MSHCP Reserve Management	510040 - Regular Salaries	71,499
25590	931150 - Reg Parks-MSHCP Reserve Management	521560 - Maint-Other	41,575
25590	931150 - Reg Parks-MSHCP Reserve Management	777520 - Reimbursement For Services	113,074

Recommendation 37: That the Board of Supervisors approve and direct the Auditor- Controller to make the budget adjustment increasing appropriations for the Regional Park and Open Space District by \$145,835, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
33100	931105 - Reg Parks-Park Acq & Dev, District	542100 - Parks Buildings	145,835
33100	931105 - Reg Parks-Park Acq & Dev, District	322100 - Rst For Construction/Cap Proj	(145,835)

Recommendation 38: That the Board of Supervisors approve and direct the Auditor- Controller to make the budget adjustment increasing appropriations and estimated revenue for the Regional Park and Open Space District by \$1,291,898, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
33120	931800 - Reg Parks-Park Acq & Dev, DIF	542100 - Parks Buildings	1,291,898
33120	931800 - Reg Parks-Park Acq & Dev, DIF	790600 - Contribution Fr Other County Funds	1,291,898

Recommendation 39: That the Board of Supervisors approve and direct the Auditor- Controller to make budget adjustment increasing appropriations and estimated revenue for the Regional Park and Open Space District, decreasing unassigned fund balance, increasing committed fund balance and decreasing appropriations for the EO Solar Program Department by \$531,368, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
33100	931105 - Reg Parks-Park Acq & Dev, District	542120 - Improvements-Infrastructure	531,368
33100	931105 - Reg Parks-Park Acq & Dev, District	790600 - Contribution Fr Other County Funds	531,638
22840	1104100000 - EO-Solar Program	370100 - Unassigned Fund Balance	(531,638)
22840	1104100000 - EO-Solar Program	330157 - CFB-Solar General Purpose	531,638

22840	1104100000 - EO-Solar Program	551100 - Contribution To Other County Funds	531,368
22840	1104100000 - EO-Solar Program	330157 - CFB-Solar General Purpose	(531,638)

Recommendation 40: That the Board of Supervisors 1) approve and direct the Auditor-Controller to make the budget adjustment adjusting appropriations and estimated revenues for Public Health by \$9,863,756, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	4200100000 - Public Health	510040 - Regular Salaries	471,818
10000	4200100000 - Public Health	510320 - Temporary Salaries	908,727
10000	4200100000 - Public Health	510420 - Overtime	529,826
10000	4200100000 - Public Health	518100 - Budgeted Benefits	234,848
10000	4200100000 - Public Health	520705 - Food	2,000
10000	4200100000 - Public Health	522860 - Medical-Dental Supplies	3,168,753
10000	4200100000 - Public Health	523230 - Miscellaneous Expense	5,588
10000	4200100000 - Public Health	523640 - Computer Equip-Non Fixed Asset	201,524
10000	4200100000 - Public Health	523700 - Office Supplies	12,161
10000	4200100000 - Public Health	524500 - Administrative Support-Direct	37,375
10000	4200100000 - Public Health	525220 - Pre-Employment Services	177,116
10000	4200100000 - Public Health	525320 - Security Guard Services	304,817
10000	4200100000 - Public Health	525340 - Temporary Help Services	43,357
10000	4200100000 - Public Health	525440 - Professional Services	1,579,562
10000	4200100000 - Public Health	526530 - Rent-Lease Equipment	587,851
10000	4200100000 - Public Health	527180 - Operational Supplies	315,053
10000	4200100000 - Public Health	527780 - Special Program Expense	16,409
10000	4200100000 - Public Health	546140 - Equipment-Office	5,421
10000	4200100000 - Public Health	546380 - Vehicles Other	72,655
10000	4200100000 - Public Health	572200 - Intra-Grant	(1,084,910)
10000	4200100000 - Public Health	572800 - Intra-Miscellaneous	(103,985)
10000	4200100000 - Public Health	751240 - CA-CHDP	(227,561)
10000	4200100000 - Public Health	751250 - CA-Family Planning	(28,365)
10000	4200100000 - Public Health	751680 - CA-Grant Revenue	(2,871,826)
10000	4200100000 - Public Health	762020 - Fed-SB 910 MAA MAC	(291,244)
10000	4200100000 - Public Health	762040 - Fed- Health Grants	(1,675,461)
10000	4200100000 - Public Health	767220 - Fed- Other Operating Grants	(209,895)
10000	4200100000 - Public Health	767280 - Fed-Federal Revenue	(83,769)
10000	4200100000 - Public Health	774020 - Vitals Recorder Fees	(48,690)
10000	4200100000 - Public Health	774640 - Lab Fees	(73,749)
10000	4200100000 - Public Health	778330 - Interfund -Salary Reimbursement	(31,488)
10000	4200100000 - Public Health	781360 - Other Misc Revenue	(269,967)
10000	4200100000 - Public Health	781480 - Program Revenue	35,009
10000	4200100000 - Public Health	790600 - Contribution Fr Other County Funds	15,414,523
10000	4200100000 - Public Health	370100 - Unassigned Fund Balance	226,239

Recommendation 41: That the Board of Supervisors approve and direct the Auditor Controller to make budget adjustment adjusting estimated revenue for California Children's Services by \$5,598,155, as shown.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>
10000	4200200000 - California Children's Services	790600 - Contribution Fr Other County Funds	5,598,155
10000	4200200000 - California Children's Services	751210 - CA-Medi-cal	(2,369,584)
10000	4200200000 - California Children's Services	751680 - CA-Grant Revenue	(3,228,571)

RESOLUTION NO. 440-9170

1 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY RIVERSIDE
 2 AMENDING ORDINANCE NO. 440

3 BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of California, in
 4 regular session assembled on November 17, 2020, that pursuant to Section 4(a)(ii) of Ordinance No. 440,
 5 the Executive Office is authorized to make the following listed change(s), operative on the date of approval,
 6 as follows:

7	<u>Job Code</u>	<u>+/-</u>	<u>Department ID</u>	<u>Class Title</u>	<u>Type</u>
8	74186	+1	915201	Supervising Development Specialist	Regular
9	74221	+1	1900700000	Principal Development Specialist	Regular
10	13924	+1	1900100000	Secretary II	Regular
11	74113	+1	1900100000	Administrative Services Manager II	Regular
12	76610	+1	1900100000	Deputy Director of EDA	Regular
13	13489	+1	4200100000	Health Information Management Coordinator	Regular
14	74115	+1	4200100000	Epidemiology Analyst	Regular
15	78759	+1	4200100000	Infection Preventionist II	Regular
16	79837	+1	4200100000	Research Specialist I	Regular
17	15915	+1	7400600000	Accounting Technician I	Regular
18	74106	+1	7400600000	Administrative Services Analyst II	Regular
19	77413	+1	7400600000	Senior Accountant	Regular
20	15820	+1	7400600000	Senior Support Services Tech	Regular
21	15826	+4	7400600000	Support Services Technician	Regular

County of Riverside Executive Office
High-level Budget Schedule

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
1st quarter department status reports	<i>10/13/20</i>	<i>10/12/21</i>	<i>10/11/22</i>	<i>10/10/23</i>	<i>10/11/24</i>
1st quarter report & Yearend Validation Report to Board (EO Execs Lead)	<i>11/17/20</i>	<i>11/16/21</i>	<i>11/15/22</i>	<i>11/14/23</i>	<i>11/12/24</i>
ISF Rate Approval for next cycle (EO Execs Lead)	<i>01/12/21</i>	<i>01/11/22</i>	<i>01/10/23</i>	<i>01/09/24</i>	<i>01/14/25</i>
2nd quarter department status reports	<i>01/22/21</i>	<i>01/21/22</i>	<i>01/20/23</i>	<i>01/19/24</i>	<i>01/17/25</i>
Budget kickoff for next budget cycle (EO Budget Team Leads/Dept budget staff attends)	<i>01/25/21</i>	<i>01/24/22</i>	<i>01/23/23</i>	<i>01/22/24</i>	<i>01/20/25</i>
2nd quarter report to Board (EO Execs Lead)	<i>03/02/21</i>	<i>03/01/22</i>	<i>02/28/23</i>	<i>02/27/24</i>	<i>02/25/25</i>
Budget submittals due for next budget	<i>03/15/21</i>	<i>03/14/22</i>	<i>03/13/23</i>	<i>03/12/24</i>	<i>03/11/25</i>
3rd quarter department status reports	<i>04/16/21</i>	<i>04/15/22</i>	<i>04/14/23</i>	<i>04/12/24</i>	<i>04/11/25</i>
Suspend CTRs	<i>05/01/21</i>	<i>05/01/22</i>	<i>05/01/23</i>	<i>05/01/24</i>	<i>05/01/25</i>
3rd quarter report to Board (EO Execs Lead)	<i>05/18/21</i>	<i>05/17/22</i>	<i>05/16/23</i>	<i>05/14/24</i>	<i>05/13/25</i>
Recommended Budget presented & budget hearings opened (EO Execs Lead)	<i>06/14/21</i>	<i>06/13/22</i>	<i>06/12/23</i>	<i>06/10/24</i>	<i>06/09/25</i>
Recommended Budget adopted (No later than)	<i>06/29/21</i>	<i>06/28/22</i>	<i>06/27/23</i>	<i>06/25/24</i>	<i>06/24/25</i>
<u>Statutory deadline by which Board must approve next recommended budget</u>	<i>06/30/21</i>	<i>06/30/22</i>	<i>06/30/23</i>	<i>06/30/24</i>	<i>06/30/25</i>
Year-end clean-up adjustments due	<i>08/09/21</i>	<i>08/08/22</i>	<i>08/07/23</i>	<i>08/06/24</i>	<i>08/05/25</i>
Year-end clean-up of old year budgeted appropriations (as needed) (EO Budget Team Leads)	<i>09/14/21</i>	<i>09/13/22</i>	<i>09/12/23</i>	<i>09/10/24</i>	<i>09/09/25</i>
Adjustments to next Recommended Budget presented (as needed) (EO Execs Lead)	<i>09/14/21</i>	<i>09/13/22</i>	<i>09/12/23</i>	<i>09/10/24</i>	<i>09/09/25</i>
Next budget adopted (no later than) (EO Execs Lead)	<i>09/28/21</i>	<i>09/27/22</i>	<i>09/26/23</i>	<i>09/24/24</i>	<i>09/23/25</i>
<u>Statutory deadline by which Board must formally adopt next budget</u>	<i>10/02/21</i>	<i>10/02/22</i>	<i>10/02/23</i>	<i>10/02/24</i>	<i>10/02/25</i>
<u>Statutory deadline by which to file next adopted budget with Clerk of the Board and State Controller</u>	<i>12/01/21</i>	<i>12/01/22</i>	<i>12/01/23</i>	<i>12/01/24</i>	<i>12/01/25</i>

All dates not in *italics* are tentative and subject to change.

Items in **bold** indicate Board dates.

Items underlined are statutory deadlines.



FISCAL YEAR 19/20 YEAREND GENERAL FUND FINANCIAL POSITION

In Millions

Description	Adopted Budget FY 19/20	3rd Quarter Projection	Yearend Estimate	Yearend Actuals
FY 18/19 Unassigned Fund Balance/Reserves	\$ 212	\$ 264	\$ 264	\$ 264
Discretionary Revenue	\$ 858	\$ 847	\$ 855	\$ 860
Net County Cost (NCC)	\$ (858)	\$ (892)	\$ (906)	\$ (905)
Net Deficit from Operations	\$ -	\$ (45)	\$ (50)	\$ (45)
CARES Act Reimbursement to General Fund Departments	NA	NA	\$ 70	\$ 36
Final Net County Cost (NCC) w/ CARES Act			\$ (836)	\$ (868)
Yearend Changes in Fund Balance/Reserves			\$	\$ 3
Projected/Actual Ending Unassigned Fund Balance/ Reserves	\$ 212	\$ 219	\$ 284	\$ 259
Per Board Policy B-30 (25% of Discretionary Revenue)	\$ 200	\$ 212	\$ 214	\$ 215
Over/(Under) Fund Balance Threshold	\$ 12	\$ 8	\$ 70	\$ 44



FISCAL YEAR 19/20 YEAR-END GENERAL FUND DISCRETIONARY REVENUE (In Millions)

Revenue Description	Adopted Budget	3rd Quarter Estimate	Yearend Actuals*	Difference 3rd Qtr. Estimate vs YE Actuals	(%)	Explanations of Fluctuations for \$1 Million or Greater
Property Taxes	\$ 390.6	\$ 393.1	\$ 392.4	\$ (0.6)	0%	
Motor Vehicle In Lieu	271.9	273.4	275.0	1.6	1%	Additional revenue is related to the increased sale of vehicles during the year.
RDA Residual Assets	9.3	10.9	12.9	2.0	18%	Timing issues with posting revenue in the new tax system resulted in a higher amount this fiscal year.
Tax Loss Reserves Overflow	16.0	16.0	18.4	2.4	15%	There was an increase in the collection of penalties and interest for the Teeter program.
Fines and Penalties	19.1	12.8	13.8	1.0	8%	AB233 Realignment trial court revenue received was more than projected due to the courts opening sooner than originally assumed resulting in slightly higher case filings.
Sales & Use Taxes	31.3	28.4	30.7	2.3	8%	HDL's projections included adjustments that were uncertain if the California Department of Tax and Fee Administration would process in FY 19/20 or in FY 20/21. Based on the revenue received, adjustments are expected to be processed in FY 20/21.
Tobacco Tax	10.0	10.0	10.0	-	0%	
Documentary Transfer Tax	16.0	15.1	16.7	1.6	11%	The 3rd quarter estimate from the Clerk Recorder assumed a larger slow down in document recording than what materialized.
Franchise Fees	7.0	7.0	6.8	(0.2)	-3%	
Mitigation Fees	0.1	0.1	-	(0.1)	-100%	
Interest Earnings	18.0	21.0	21.8	0.8	4%	
Misc. Federal and State	4.4	4.5	5.6	1.0	23%	Additional revenue was received from the State for mandate reimbursements.
Federal In-Lieu	3.4	3.4	3.6	0.2	7%	
Rebates & Refunds	5.2	6.9	7.3	0.4	6%	
Health Realignment	8.9	8.9	8.9	-	0%	
Other (Prior Year & Miscellaneous)	17.8	22.9	25.7	2.8	12%	City Sharing - Neutrality revenue received was \$2.1 million more than projected.
Operating Transfers In	8.5	12.5	9.8	(2.7)	-22%	Projections included amounts for committed fund balances that were going to be transferred to the general fund. Transfers were done via fund balance and not revenue-operating transfer in.
Subtotal	\$ 837.5	\$ 847.0	\$ 859.6	\$ 12.6	1%	
One-time Revenue	20.0			-	0%	One time revenues are included in operating transfers for 3rd quarter and year-end.
Total	\$ 857.5	\$ 847.0	\$ 859.6	\$ 12.6	1%	
Prop 172 Public Safety Sales Tax	190.3	174.2	186.8	12.6	7%	
Total	\$ 1,047.8	\$ 1,021.1	\$ 1,046.4	\$ 25.3	2%	

*As of 10.20.20



* The data for this report is as of
10/20/20

FISCAL YEAR 19/20 GENERAL FUND NET COUNTY COST (NCC) YEAREND REPORT

Department Name	Portfolio	Final Budget*	Yearend Actuals*	Difference Under/ (Over) Final Budget	Encumbrances	Department Total NCC Savings(Deficit)	CARES Act Reimbursement For COVID-19 Expenses	Explanations of Fluctuations for "Department Total NCC Savings/Deficit" of \$200K or Greater
								(A) No explanation is required as variance is less than the \$200K threshold.
Board Of Supervisors	Finance and Government Services	9,380,485	8,640,420	740,065	-	740,065	5,544	Excess NCC of approximately \$740K is due to various factors such as salary savings from IT personnel consolidation, reduction in building maintenance charges, and reduction in other expenses such as travel as result of COVID-19 restrictions.
Assessment Appeals Board	Finance and Government Services	506,440	425,475	80,965	-	80,965	3,103	(A)
Executive Office Operations	Finance and Government Services	6,377,536	(1,098,963)	7,476,499	-	7,476,499	419,332	The savings of \$7 million is mostly due to an allocation for the first year RUHS medical office building lease payment that did not occur as a result of a modified move-in schedule, as well as \$487K in Census roll-over revenue, \$843K unanticipated solar revenue, and \$643K reduction in legal services expenses.
Contribution to Trial Court Funding	Finance and Government Services	27,525,525	25,127,269	2,398,256	-	2,398,256	-	The excess is due to the reduction of the State Maintenance Of Effort amount by \$2.3 million for operations of the court.
Contribution to Other Funds	Contribution To Other Funds	89,903,835	82,709,203	7,194,632	-	7,194,632	-	The excess NCC of \$7.1 million is mainly due to three factors. 1) Amounts contributed for general county debt services were \$2.5 million less than budgeted. 2) Amounts contributed to RUHS Medical Center were \$2.9 million less than budgeted. 3) Loan repayment of \$1 million to the Waste Management for the Indio administration building relocation was paid from a non general fund source.
Contributions to Health and Mental Health	Finance and Government Services	8,878,767	8,878,444	323	-	323	-	(A)
Interest On TRANS & Teeter	Debt Service	6,532,189	4,972,771	1,559,418	-	1,559,418	-	The issuance of the Tax and Revenue Anticipation Notes (TRANS) resulted in a higher premium than budgeted.
Confidential Court Orders	Finance and Government Services	517,224	497,868	19,356	-	19,356	-	(A)
EO Subfund Operations	Finance and Government Services	39,934	39,934	-	-	-	-	(A)



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FISCAL YEAR 19/20 GENERAL FUND NET COUNTY COST (NCC) YEAREND REPORT

Department Name	Portfolio	Final Budget*	Yearend Actuals*	Difference Under/ (Over) Final Budget	Encumbrances	Department Total NCC Savings(Deficit)	CARES Act Reimbursement For COVID-19 Expenses	Explanations of Fluctuations for "Department Total NCC Savings/Deficit" of \$200K or Greater
Court Facilities	Finance and Government Services	6,196,718	6,164,731	31,987	-	31,987	-	(A)
Court Transcripts	Finance and Government Services	1,100,000	886,829	213,171	-	213,171	-	(A)
Grand Jury Admin	Finance and Government Services	400,000	279,080	120,920	-	120,920	-	(A)
NPDES	Finance and Government Services	410,000	355,733	54,267	-	54,267	-	(A)
Appropriation for Contingency	Contingency	13,016,187	-	13,016,187	-	13,016,187	-	Contingency budgets are established to cover urgent, unforeseeable events such as revenue shortfall, unanticipated expenditures, uncorrectable budget overrun and mission-critical issues at the Board of Supervisor's discretion. Due to the current COVID-19 pandemic, the Executive Office advanced a total of \$25 million of contingency funds to the Emergency Management Department to cover COVID-19 related expenditures with the agreement that once federal/state funding was received, funding will be returned to the general fund. From the \$25 million advanced, \$12 million was returned to Contingency by the end of the fiscal year. The remaining balance will be paid in FY 20/21.
Indigent Defense	Finance and Government Services	9,857,279	9,057,652	799,627	-	799,627	-	The excess NCC is due to a reduction in indigent defense related expenses as result of court closures from COVID-19. There was also a delay in finalizing a few death penalty related contracts causing the 1st installment payments to be made in FY20/21.
Human Resources - Administration	Human Resources	614,574	(2,522,178)	3,136,752	281,068	2,855,684	478,717	The excess NCC is due to unfilled positions as well as a significant number of layoffs and probationary releases in order for the department to realign their budget.



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FISCAL YEAR 19/20 GENERAL FUND NET COUNTY COST (NCC) YEAREND REPORT

Department Name	Portfolio	Final Budget*	Yearend Actuals*	Difference Under/ (Over) Final Budget	Encumbrances	Department Total NCC Savings(Deficit)	CARES Act Reimbursement For COVID-19 Expenses	Explanations of Fluctuations for "Department Total NCC Savings/Deficit" of \$200K or Greater
Assessor	Finance and Government Services	9,854,328	13,321,905	(3,467,577)	-	(3,467,577)	-	The deficit is due to deferral of \$989K in supplemental revenue which will be recognized in FY 20/21, and returned to the general fund. Additionally, \$2.5 million of the deficit is related to the mandated services that was not covered by grant revenue, however the County Clerk-Recorder budget will offset this deficit.
County Clerk-Recorder	Finance and Government Services	-	(2,523,362)	2,523,362	-	2,523,362	243,854	The savings is a result of additional revenue due to an increase in public service. The savings will offset the department deficit of \$3.4 million in the Assessor's budget.
Records Mgt & Archives Pogrom	Finance and Government Services	(80,000)	-	(80,000)	-	(80,000)	-	(A)
Auditor-Controller - Admin	Finance and Government Services	2,114,391	2,368,856	(254,465)	22,500	(276,965)	30,753	Due to a delay in billing supplemental property taxes in the new property tax system, revenue came in \$300K less than expected.
Auditor-Controller - Internal Audit	Finance and Government Services	1,611,865	1,221,364	390,501	-	390,501	2,116	Salary savings of \$329K resulted from a high personnel turn-over. Also savings occurred in professional services and RCIT support, as well as other administrative costs savings due to the pandemic.
Auditor-Controller - Payroll Services	Finance and Government Services	-	(267,180)	267,180	-	267,180	2,718	Salary savings of \$220K resulted from a high personnel turn-over, also savings occurred in professional services and RCIT support.
COWCAP Reimbursement	Finance and Government Services	(30,910,826)	(29,946,133)	(964,693)	-	(964,693)	-	The Cost Allocation Plan is modified after submission with the State Controller's Office.
Treasurer-Tax Collector	Finance and Government Services	782,081	(203,729)	985,810	-	985,810	298,651	Excess NCC is a result of vacancies that were not filled as well as other cost saving measures due to budget constraints.
County Counsel	Finance and Government Services	1,902,314	1,507,235	395,079	-	395,079	186,229	The excess NCC is a result of salary savings due to unfilled positions, a reduction in professional services required, as well as additional revenue received for legal services provided to county departments.
Registrar Of Voters	Finance and Government Services	16,268,204	17,698,958	(1,430,754)	-	(1,430,754)	289,288	The deficit is due to an unexpected Senate race held in March and the state reimbursement is pending.
Edward Dean Museum	Business and Community Services	65,610	65,608	2	-	2	-	(A)



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FISCAL YEAR 19/20 GENERAL FUND NET COUNTY COST (NCC) YEAREND REPORT

Department Name	Portfolio	Final Budget*	Yearend Actuals*	Difference Under/ (Over) Final Budget	Encumbrances	Department Total NCC Savings(Deficit)	CARES Act Reimbursement For COVID-19 Expenses	Explanations of Fluctuations for "Department Total NCC Savings/Deficit" of \$200K or Greater
Emergency Management Department	Public Safety	15,615,425	12,945,862	2,669,563	-	2,669,563	6,829,796	The department's year end savings is a direct result of redirecting NCC funded positions to COVID-19 related activities. These activities are reimbursed by the CARES Act and other revenue sources.
District Attorney	Public Safety	77,228,982	75,714,586	1,514,396	191,624	1,322,772	478,830	Excess NCC is due to actual expenditures falling short of original projections.
District Attorney - Forensics	Public Safety	-	69,414	(69,414)	-	(69,414)	-	(A)
Department of Child Support Services	Human Services	-	(11,404)	11,404	-	11,404	378,884	(A)
Public Defender	Public Safety	41,246,141	40,639,722	606,419	-	606,419	146,698	Excess NCC is due to a decrease in salaries and benefits as result of a hiring freeze, and remodeling projects placed on hold due to COVID-19.
Sheriff Administration	Public Safety	11,040,172	12,854,097	(1,813,925)	12,081	(1,826,006)	218,432	Overall Sheriff department shows an excess of \$170K at yearend. This budget has an overall deficit of \$1.8 million due to unanticipated costs related to the COVID-19 pandemic and civil protest that occurred during the fiscal year.
Sheriff Support	Public Safety	12,843,783	10,815,242	2,028,541	91,099	1,937,442	878,574	The excess of \$1.9 million is due to actual expenditures falling short of original projections.
Sheriff Patrol	Public Safety	109,776,201	108,132,104	1,644,097	3,915,271	(2,271,174)	1,397,759	This budget has an overall deficit of \$2.3 million due to unanticipated costs related to the COVID-19 pandemic and civil protest that occurred during the fiscal year.
Sheriff Corrections	Public Safety	151,004,898	144,484,479	6,520,419	1,404,309	5,116,110	5,477,540	This budget has a savings of \$5.1 million due to actual expenditures falling short of original projections.



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FISCAL YEAR 19/20 GENERAL FUND NET COUNTY COST (NCC) YEAREND REPORT

Department Name	Portfolio	Final Budget*	Yearend Actuals*	Difference Under/ (Over) Final Budget	Encumbrances	Department Total NCC Savings(Deficit)	CARES Act Reimbursement For COVID-19 Expenses	Explanations of Fluctuations for "Department Total NCC Savings/Deficit" of \$200K or Greater
Sheriff Court Services	Public Safety	7,711,857	10,754,911	(3,043,054)	341,538	(3,384,592)	49,977	This budget is reflecting a deficit in trial court funding revenue due to state budget reduction.
Sheriff CAC Security	Public Safety	915,291	889,099	26,192	-	26,192	-	(A)
Sheriff Ben Clark Training Center	Public Safety	15,948,785	15,673,003	275,782	239,491	36,291	30,512	(A)
Sheriff Coroner	Public Safety	7,383,798	6,889,178	494,620	65,054	429,566	256,436	
Sheriff Public Administrator	Public Safety	1,581,665	1,475,495	106,170	-	106,170	-	(A)
Probation - Juvenile Hall	Public Safety	22,841,227	15,433,708	7,407,519	2,198,541	5,208,978	-	Due to the closure of the Riverside Juvenile Hall, the department realized a general fund cost reduction of \$1.9 million. Additionally personnel vacancy resulted in salary and benefit savings of \$3.4 million.
Probation	Public Safety	14,916,096	17,781,183	(2,865,087)	209,442	(3,074,529)	521,346	The deficit was a result of Local Revenue Fund 2011 (AB109) State funding reducing the indirect contribution to the general fund. Based on the CCPEC approved budget Probation received a 14% or \$2.5 million reduction in funding for direct costs.
Probation - Court Placement	Public Safety	1,345,679	1,031,623	314,056	-	314,056	-	(A) The excess NCC is a result of lower than anticipated cost related to youth housed at the Division of Juvenile Justice. These cost are based on the number of youth housed at DJJ, and youth in placement facilities. Savings are realized when there is a reduction in the number of youth housed at the facility and/or the expenses associated with placements.
Probation - Administration & Support	Public Safety	7,677,987	8,793,184	(1,115,197)	7,842	(1,123,039)	-	Local Revenue Fund 2011 (AB109) State funding reduction in the indirect contribution to the general fund. Finally due to the closer of RJH sworn and non-sworn positions were filled within Administration resulting in an increased general fund cost.



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FISCAL YEAR 19/20 GENERAL FUND NET COUNTY COST (NCC) YEAREND REPORT

Department Name	Portfolio	Final Budget*	Yearend Actuals*	Difference Under/ (Over) Final Budget	Encumbrances	Department Total NCC Savings(Deficit)	CARES Act Reimbursement For COVID-19 Expenses	Explanations of Fluctuations for "Department Total NCC Savings/Deficit" of \$200K or Greater
Fire Protection - Forest	Public Safety	57,432,448	55,294,914	2,137,534	1,443,448	694,086	1,469,920	The reduction in expenses were across the board in all budget orgs. However the large savings in professional services.
Fire Protection - Non Forest	Public Safety	-	(164,739)	164,739	-	164,739	-	(A)
Agricultural Commissioner	Public Works, Land Use and Environment	1,155,347	1,462,213	(306,866)	-	(306,866)	-	The deficit was the result of revenue loss due to COVID-19 in the Weights and Measures Program, California Department of Food and Agriculture funding, and requests for services. Additionally, the NCC was impacted due to the leave payouts.
Planning	Public Works, Land Use and Environment	3,604,036	3,600,134	3,902	-	3,902	6,580	(A)
Code Enforcement	Public Works, Land Use and Environment	5,959,269	5,952,532	6,737	-	6,737	13,820	(A)
Mental Health - Public Guardian	RUHS Health and Hospital Services	1,745,128	1,745,128	-	-	-	-	(A)
Mental Health - Treatment	RUHS Health and Hospital Services	3,993,690	4,843,683	(849,993)	-	(849,993)	1,217,563	The department year-end deficit is due to COVID-19 related activities of FY 19/20. Due to the timing, the reimbursement will happen in FY 20/21.
Mental Health - Detention	RUHS Health and Hospital Services	15,121,593	13,790,930	1,330,663	-	1,330,663	-	The excess NCC is due to operating cost savings as RUHS continues to implement opportunities for efficiencies allowing the department to meet inmate health care service level requirements with lower than anticipated expenditures.
Mental Health - Administration	RUHS Health and Hospital Services	-	(8)	8	-	8	-	(A)
Mental Health - Substance Abuse	RUHS Health and Hospital Services	-	4,422	(4,422)	-	(4,422)	-	(A)
Public Health	RUHS Health and Hospital Services	6,059,173	5,889,084	170,089	169,785	304	8,587,231	(A)



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FISCAL YEAR 19/20 GENERAL FUND NET COUNTY COST (NCC) YEAREND REPORT

Department Name	Portfolio	Final Budget*	Yearend Actuals*	Difference Under/ (Over) Final Budget	Encumbrances	Department Total NCC Savings(Deficit)	CARES Act Reimbursement For COVID-19 Expenses	Explanations of Fluctuations for "Department Total NCC Savings/Deficit" of \$200K or Greater
California Children's Services	RUHS Health and Hospital Services	5,726,641	5,662,218	64,423	59,400	5,023	2,110,575	(A)
Environmental Health	Public Works, Land Use and Environment	-	(2,043)	2,043	-	2,043	328,335	(A)
Animal Services	Public Safety	12,918,181	12,552,422	365,759	16,979	348,780	159,078	Unanticipated revenue was received during the last few months of the fiscal year, resulting in them not needed all of the NCC they received in 3rd quarter. Also they were able to take advantage of CARES Act funding for their expenses.
Ambulatory Care	RUHS Health and Hospital Services	-	(7,391)	7,391	-	7,391	-	(A)
RCRMC - Medically Indigent Services	RUHS Health and Hospital Services	1,996,494	1,996,868	(374)	-	(374)	-	(A)
RCRMC - Correctional Health	RUHS Health and Hospital Services	42,671,622	38,124,526	4,547,096	-	4,547,096	2,827,744	The excess NCC was a result of operational savings already anticipated in the 3rd quarter budget report.
DPSS - Administration	Human Services	25,436,430	22,270,631	3,165,799	-	3,165,799	776,918	The excess was as result of decrease in General Assistance administration and Child Welfare Services spending.
DPSS - Mandated Client Services	Human Services	13,925,011	13,925,011	-	-	-	-	(A)
DPSS - Categorical Aid	Human Services	6,724,209	7,786,851	(1,062,642)	-	(1,062,642)	-	The deficit is due to an increase in Foster Care Assistance.
DPSS - Other Aid	Human Services	18,578,692	17,660,894	917,798	-	917,798	-	The excess NCC is a result of a decrease in projected General Assistance client benefit payments.
Veterans Services	Human Services	1,245,534	1,292,436	(46,902)	-	(46,902)	5,757	(A)
Cooperative Extension	Business and Community Services	674,064	633,152	40,912	-	40,912	-	(A)
FM-Design and Construction	Internal Services	(56,978)	(347,757)	290,779	296,031	(5,252)	575	(A)



COUNTY OF RIVERSIDE
CALIFORNIA

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FISCAL YEAR 19/20 GENERAL FUND NET COUNTY COST (NCC) YEAREND REPORT

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FM - Energy Management	Internal Services	7,995,677	8,563,758	(568,081)	75,208	(643,289)	-	Due to a technical error, sub fund revenues were transferred to general fund discretionary revenue resulting in a negative balance.
FM - Parking	Internal Services	501,937	499,938	1,999	-	1,999	-	(A)
FM - Community Centers	Internal Services	1,222,722	1,219,776	2,946	-	2,946	-	(A)
Purchasing	Internal Services	1,237,232	975,629	261,603	8,538	253,065	287,852	
Total		\$917,810,799	\$857,248,489	\$60,562,310	\$11,049,249	\$49,513,061	\$36,417,037	
Total NCC			857,248,489		11,049,249		36,417,037	904,714,775