

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



ITEM: 3.8
(ID # 23106)

MEETING DATE:
Tuesday, September 26, 2023

FROM : EXECUTIVE OFFICE:

SUBJECT: EXECUTIVE OFFICE: FY 2022/23 Year-end Cleanup Budget Adjustments, All Districts. [\$22,213,966 Total Cost - 11% General Fund and 89% Other Operating Funds] (4/5 Vote Required)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve and direct the Auditor-Controller to make the FY 2022/23 year-end cleanup adjustments as recommended in Attachment A.

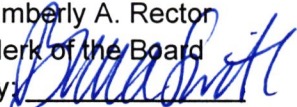
ACTION: Policy, 4/5 Vote Required


Jeff Van Wagenen, County Executive Officer 9/21/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: September 26, 2023
xc: E.O.

Kimberly A. Rector
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	\$22,213,966	\$0	\$22,213,966	\$0
NET COUNTY COST	\$2,411,919	\$0	\$2,411,919	\$0
SOURCE OF FUNDS: 11% General Fund and 89% Other Operating Funds			Budget Adjustment: Yes	
			For Fiscal Year: 22/23	

C.E.O. RECOMMENDATION: APPROVE

BACKGROUND:

During the year-end, Board of Supervisor’s (Board) approval is required when budgeted appropriations are not sufficient to cover total expenses incurred by the county departments. For FY 2022/23, several budget units require budget adjustments.

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

While there are several adjustments being made in this report to properly post June invoices and depreciation of assets, there are three that will require use of General Fund appropriations from contingency: \$475,000 to EO-Indigent Defense for increase in cases as a result of SB483; \$105,549 to Emergency Management Department for the County’s share of multiple emergency events; and \$39,006 to EO-National Pollutant Discharge Elimination System (NPDES) for costs at Lake Elsinore Aeration and Mixing System. These budgetary adjustments and the recommended actions are included in Attachment A.

The Executive Office will submit FY 2022/23 Designation of Fund Balances for Encumbrances and Increases of FY2023/24 Appropriations to the Board on October 3, 2023.

Conclusion

The Executive Office will continue to work with departments to identify budgetary issues and remediate them in the timeliest way to assure adequate appropriations are in place in order to close the FY 2022/23 successfully.

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

ATTACHMENT

FY 2022/23 YEAR-END CLEANUP BUDGET ADJUSTMENTS

Evangelina Gregorio
Evangelina Gregorio 9/20/2023

Dave Rogers
Dave Rogers, Chief Administrative Officer 9/21/2023

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YEAR-END CLEANUP ADJUSTMENTS

YEAR-END APPROPRIATIONS FOR CONTINGENCY SUMMARY

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 million for contingency. This report contains a contingency reduction of \$619,555. The total net reduction for the year is \$13.8 million, taking the contingency level to \$6.2 million, as summarized in the table below.

Use of General Fund Appropriations for Contingency					
		Cost Adjustment	Revenue Adjustment	Total Adjustment	Balance Available
Adopted Budget Balance:					\$20,000,000
Adjustments to date:					
7/12/22 Item 3.35	Executive Office-Fentanyl awareness outreach/marketing campaign.	288,255		(288,255)	
11/1/22 Item 3.21	DPSS-Salary adjustments to selected positions.	1,937,070		(1,937,070)	
1st Qtr. Rec #1	EO-General Fund Contributions - Increase County's share of LAFCO operational costs.	39,732		(39,732)	
1st Qtr. Rec #3	Executive Office-Increase in legal costs.	184,000		(184,000)	
1st Qtr. Rec #5	Treasurer-Tax Collector – Prior year encumbrances.	36,574		(36,574)	
1st Qtr. Rec #8	Purchasing-Add two positions as part of the department's reorganization.	120,000		(120,000)	
1st Qtr. Rec #11	District Attorney-Encumbrance from prior year.	1,857,340		(1,857,340)	
11/29/22 Item 3.40	Public Defender -SB 483 Resentencing Unit.	1,084,065		(1,084,065)	
12/6/22 Item 3.3	EO-Add two positions to oversee the implementation of the initiatives being put in place for Protection of Vulnerable Children and Adults.	200,000		(200,000)	
1/24/23 Item 3.8	Auditor Controller - Cash over/shortage.	623		(623)	
1/24/23 Item 3.39	DPSS-To establish a Workload Management Team to provide additional temporary staffing.	448,000		(448,000)	
2/28/23 Item 3.31	DPSS-CalWORKs assistance caseload increase.	1,250,000		(1,250,000)	
4/18/23 Item 3.8	EO-Fireworks Safety & Enforcement Action Plan.	150,000		(150,000)	
5/9/23 Item 2.28	Correctional Health - Gray Case Remedial Plan.	2,347,611		(2,347,611)	
3 rd Qtr. Rec #3	EO-Transfer TOT to March JPA per sharing agrmt.	289,228		(289,228)	
3 rd Qtr. Rec #6	EO-To transfer TOT to Code Enforcement.	600,000		(600,000)	
3 rd Qtr. Rec #8	EO-Court Reporting Transcripts payments.	270,000		(270,000)	
3 rd Qtr. Rec #42	Registrar of Voters-Payment for contract.	1,473,901		(1,473,901)	
6/6/23 Item 3.9	Auditor Controller – Cash over/shortage.	209		(209)	
6/6/23 Item 3.27	Cooperative Extension – Moving Expenses.	62,583		(62,583)	
8/1/23 Item 3.51	Behavioral Health – Electronic monitoring services.	494,126		(494,126)	
Total adjustments as of August 29, 2023		13,133,317	-	(13,133,317)	6,866,683
Actions Recommended in this report:					
YE Rec # 3	EO Indigent Defense – Increase in cases as a result of SB483.	475,000		(475,000)	
YE Rec # 4	EO NPDES – Increase in utility costs.	39,006		(39,006)	
YE Rec # 12	EMD – County's share of multiple emergency incidents.	105,549		(105,549)	
YE Cleanup total		619,555		(619,555)	
Total Adjustments to Contingency		13,752,872		13,752,872	
				Contingency balance	<u>\$6,247,128</u>

SUMMARY OF YEAR-END CLEANUP BUDGET ADJUSTMENT RECOMMENDATIONS

Rec. No.	Departments	Adjustment Description	General Fund/NCC	Increase in Estimated Departmental Revenues	
3	EO – Indigent Defense	Increase in cases as a result of SB483.	\$475,000		
4	EO-National Pollutant Discharge Elimination System (NPDES)	Increase in utility costs at Lake Elsinore Aeration and Mixing System (LEAMS).	39,006		
12	Emergency Management Department	County's share of multiple emergency events.	105,549		
Budget Adjustments					
Rec. No.	Departments	Adjustment Description		Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
1	EO - Pension Obligation Bonds	To pay interest to the General Fund for advances made during the year.		572,403	
2	EO - Health & Juvenile Services	Transfer of tax increment for the Regional Access Project.		258,034	
5	EO - RDA Capital Improvements	Contributions to the General Fund per pass-thru agreement with the City of Moreno Valley.		1,522,955	
6	HOME Improvement Partnership Act	Funding of HOME Loan per Board agenda item dated November 29, 2023, Item No. 3.23.		2,931,623	
7	FM - Real Estate	To record depreciation and amortization of assets.			4,107,439
8	HR - Long Term Disability	Increase in claims in the Long-Term Disability program funded with additional revenues.		1,172,183	
9	HR - Worker's Compensation	Increase in claims in the Worker's Compensation Insurance program funded with fund balance.			1,062,910
10	Information Technology	To record depreciation of assets.			3,710,000
11	Information Technology	Additional salaries and benefits for the year.			1,000
13	Emergency Management Department	Revenues and expenditures for the emergency ambulance provider were greater than anticipated.		1,163,726	
14	Sheriff	Additional revenues from new events requesting extra duty services. Budget transfers between divisions.		1,248,193	
15	Sheriff - PSEC	To record depreciation of assets.			4,400,000

Rec. No.	Departments	Adjustment Description	Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
16	CSA 132 Lake Mathews Lighting	Additional utilities for the month of June.		7,500
17	Environmental Health	Additional costs associated with a waste hauler.	56,000	

FINANCE & GOVERNMENT SERVICES

Executive Office - Debt Service

Pursuant to the Pension Obligation Bonds (POB)' trust indenture, the County pays, not later than July 31st of each year, the full amount of principal and interest debt service on the POBs. In order to make the payment, the General Fund advances cash, payable with interest, to the POB fund. The 2020 POBs require a budget adjustment of \$572,403 to pay the General Fund the interest on the advances.

Recommendation 1: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Pension Obligation Bonds Fund by \$572,403.*

Executive Office – Health and Juvenile Services

Per the cooperative agreement with the County of Riverside and the former Palm Desert Re-development Agency renewed on December 8, 2020 (Agenda Item No. 3.44), the Regional Access Project is funded by state tax increment. The Executive Office requires a budget adjustment to transfer the tax increment to the appropriate budget for distribution of the funds to the Regional Access Project.

Recommendation 2: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Health and Juvenile Services Fund by \$258,034.*

Executive Office – Indigent Defense

The Indigent Defense department is requesting additional net county cost in the amount of \$475,000. This is a result of an unexpected increase due to changes in the Penal Code associated with Senate Bill 483 that required resentencing for defendants that had previously been subjected to sentencing enhancements related to prior prison or county jail terms. The relief had to be provided by October 1, 2022, forcing all 288 cases to be handled within a compressed timeframe, and all additional costs to be borne in FY 2022/23.

Recommendation 3: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Indigent Defense Department and decreasing appropriations for Appropriations for Contingency by \$475,000.*

Executive Office – NPDES

The Executive Office's National Pollutant Discharge Elimination System (NPDES) compliance subfund requires additional net county cost allocation of \$39,006 and an increase in appropriations for payment of a 4th quarter invoice for operation of the Lake Elsinore Aeration and Mixing System (LEAMS). The County shares costs for operation of LEAMS through a joint partnership with the City of Lake Elsinore and Elsinore Valley Municipal Water District. Costs for LEAMS operation have increased in recent years due to increases in utility costs.

Recommendation 4: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for NPDES Department and decreasing appropriations for Appropriations for Contingency by \$39,006.*

Executive Office – Redevelopment Pass-Through

Under the pass-thru agreement with the City of Moreno Valley, established in 1987, an obligation to pay Medical Center debt service was established up to \$75 million. Once that obligation was met the remaining revenue above \$7 million will be split between the County and the City of Moreno Valley. The County portion of this revenue is designated for General Fund use and was established at \$12 million for the FY 2022/23. A budget adjustment of \$1.5 million is necessary to properly remit the budgeted contribution to the General Fund for the year.

Recommendation 5: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the RDA Capital Improvements Fund by \$1,522,955.*

HUMAN SERVICES

Housing and Workforce Solutions (HWS)

On November 29, 2022, Agenda Item No. 3.23, the Board of Supervisors approved a HOME Loan Agreement in the amount of up to \$3.4 million to be funded by HOME Investment Partnerships Act Funds. This agenda item did not include a budget adjustment to distribute the funds. A budget adjustment of \$2.9 million is necessary to distribute the funds accordingly.

Recommendation 6: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Home Investment Partnership Act Fund by \$2,931,623.*

INTERNAL SERVICES

Facilities Management

The Facilities Management Department needs a budget adjustment increasing appropriations in the internal service FM–Real Estate fund. The adjustment is necessary to post depreciation and amortization costs. This internal service fund has sufficient unrestricted net assets for this request.

Recommendation 7: *That the Board of Supervisors approve and direct the Auditor Controller to make budget adjustments increasing appropriations for the FM-Real Estate Fund by \$4,107,439.*

Human Resources

Expenditures for claims in various insurance the Long-Term Disability program were higher than budgeted for the fiscal year. Additional appropriations are necessary to record June expenditures for the year.

Recommendation 8: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for ISF-Long Term Disability Fund by \$1,172,183.*

Expenditures for claims in the Worker's Comp Insurance program were higher than budgeted for the fiscal year. Additional appropriations are necessary to record June expenditures for the year.

Recommendation 9: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the ISF-Worker's Comp Insurance Fund by \$1,062,910.*

Riverside County Information Technology(RCIT)

The RCIT department anticipates exceeding appropriations by \$3.7 million due to the depreciation of assets. The Executive Office recommends increasing appropriations to allow these costs to post. The increase will be offset by the use of unrestricted net assets.

Recommendation 10: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for the ISF-Information Technology Fund by \$3,710,000.*

The RCIT – Geographical Information System (GIS) division anticipates exceeding salaries and benefit appropriations by \$1,000 due to GIS Analysts' increases. The Executive Office recommends increasing appropriations by this amount. This increase will be offset using departmental restricted fund balance.

Recommendation 11: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for Geographical Information System Fund by \$1,000.*

PUBLIC SAFETY

Emergency Management Department (EMD)

Throughout the FY 2022/23, EMD responded to multiple emergency incidents to ensure effective planning, information/resource coordination and deployment, mitigation activities, and recovery assistance.

Most notably during the 3rd quarter was the unprecedented winter weather events including extreme cold, rain, snow, and a melting snowpack which prompted a Local and State Proclamation. This event spanned over several weeks, required emergency resources, multi-departmental support personnel, community-based organizations, and deployment of equipment to protect County residents, their property, and critical infrastructure. Initial damage estimates received from our County Departments, Cities, Tribal Governments, Special Districts, and School Districts continued to increase as ongoing assessment of storm impacts progressed and sparked an unprecedented incident response and recovery efforts.

The costs associated with the activation of the Emergency Operations Center and Incident Management Teams, \$1 million, include budgeted salaries as well as unanticipated and unbudgeted expenses. EMD is expected to receive State and Federal reimbursements, however, some events did not meet thresholds for reimbursement by these funding sources. EMD is committed to seek out reimbursement opportunities to reduce the impact to the County. However, the department is requesting additional net county cost allocation of \$105,549 for the portion that is not currently funded by other sources and not covered by State and/or Federal reimbursement.

Recommendation 12: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Emergency Management Department and decreasing appropriations for Appropriations for Contingency by \$105,549.*

During the 4th quarter of FY 2022/23 revenue and expenses for the contracted emergency ambulance provider were greater than anticipated by \$1.2 million. Revenue and expenses were budgeted based on actuals received in the previous years. The actuals received from the assessment of system enhancement fees are based on the parameters of allowable exemptions. In rare occasions, unusual events outside contractor's control may occur that impact the amount of fees assessed to the contractor. All revenue received from the system enhancement fees is distributed back into the EMS system.

Recommendation 13: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenues for the Emergency Management Department by \$1,163,726.*

Sheriff

The Sheriff's Office is requesting budget transfers between the divisions to cover additional costs for the Administration, Corrections, Courts, Ben Clark Training Center, and Coroner's divisions. The department's net county cost will not be impacted as a result of these adjustments.

The Patrol division has a net increase of \$910,623. The increase is due to new events requesting extra duty services including hockey games and concerts at the Acrisure Arena in the Palm Desert, plus additional services requested at events such as Coachella and Stagecoach.

The Administration division has a net increase of \$51,404. The Administration Division is requesting to recognize revenue received in excess of the budgeted amount, to reduce appropriations in other charges and increase appropriations for building improvement projects.

The Corrections division has a net increase of \$393,219. The Corrections Division anticipates exceeding appropriation for capital assets due to the reclassification of some projects. This creates a need to recognize revenue received in excess of the budgeted amount, move appropriations from services and supplies in the amount of \$1.2 million and increase appropriations in capital assets by \$1.9 million to cover the reclassified projects.

The Courts division has a net increase of \$233,000. The Courts Division is requesting an increase in services and supplies to cover pending charges identified in the latest quarter projections, over the budgeted amount.

The Ben Clark Training Center division has a net increase of \$112,000. The Ben Clark Training Center division is requesting an increase in services and supplies to cover pending charges identified in the latest quarter projections, over the budgeted amount.

The Coroner division has a net increase of \$121,000. The Coroner's Division is requesting an increase in services and supplies and capital assets to cover pending charges over the budgeted amount.

Recommendation 14: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff Department by \$1,248,193.*

The Sheriff's Department needs a budget adjustment increasing appropriations in the internal service PSEC fund. The adjustment is necessary to post depreciation and amortization costs. This internal service fund has sufficient unrestricted net assets for this request.

Recommendation 15: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the ISF PSEC Fund by \$4,400,000.*

PUBLIC WORKS AND COMMUNITY SERVICES

County Service Area

Payment of June invoices caused a shortfall of \$7,500 in the CSA 132 unit. The department requests use of fund balance to pay the final invoices for FY 2022/23.

Recommendation 16: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for County Service Area 132 Fund by \$7,500.*

Environmental Health

The Department of Environmental Health requires a budget adjustment increasing appropriations in fund 23000, Franchise Area 8. The adjustment is necessary to post a waste hauler expense. The department has sufficient additional revenues to cover this cost. There is no impact to net county cost.

Recommendation 17: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments appropriations and estimated revenues for the Department of Environmental Health by \$56,000.*

Attachment A Summary of Recommendations

Recommendation 1: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Pension Obligation Bonds Fund by \$572,403

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
35200	1104000000	Pension Obligation Bonds	533760 Interest Long Term Debt	572,403
35200	1104000000	Pension Obligation Bonds	778410 Interfund - PERS Debt Service	572,403

Recommendation 2: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Health and Juvenile Services Fund by \$258,034

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
22430	1110200000	Health and Juvenile Services	536240 Other Contract Agencies	258,034
22430	1110200000	Health and Juvenile Services	781000 Contractual Revenue-RDV	258,034

Recommendation 3: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Indigent Defense Department and decreasing appropriations for Appropriations for Contingency by \$475,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	1109900000	Indigent Defense	525020 Legal Services	475,000
10000	1109900000	Indigent Defense	370100 Unassigned Fund Balance	(475,000)
10000	1109000000	Approp For Contingency-General	581000 Approp For Contingencies	(475,000)
10000	1109000000	Approp For Contingency-General	370100 Unassigned Fund Balance	475,000

Recommendation 4: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for NPDES Department and decreasing appropriations for Appropriations for Contingency by \$39,006.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	1105000000	Natl Pollutant Discharge Elim Sys	524660 Consultants	39,006
10000	1105000000	Natl Pollutant Discharge Elim Sys	370100 Unassigned Fund Balance	(39,006)
10000	1109000000	Approp For Contingency-General	581000 Approp For Contingencies	(39,006)
10000	1109000000	Approp For Contingency-General	370100 Unassigned Fund Balance	39,006

Recommendation 5: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Moreno Valley Redevelopment Project Fund by \$1,522,955.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
31540	1110800000	RDA Capital Improvements	551100 Contribution To Other Funds	1,522,955
31540	1110800000	RDA Capital Improvements	781000 Contractual Revenue-RDV	1,522,955

Recommendation 6: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Home Investment Partnership Act Fund by \$2,931,623.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
21250	5500800000	HOME Investment Partnership Act	536200 Contrib To Other Non-County Agen	2,931,623
21250	5500800000	HOME Investment Partnership Act	766000 Fed-Community Redevelopment Hr	2,931,623

Recommendation 7: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the FM-Real Estate Fund by \$4,060,939.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
47220	7200400000	FM-Real Estate	535560 Depreciation Equipment	4,107,439
47220	7200400000	FM-Real Estate	380100 Unrestricted Net Assets	(4,107,439)

Recommendation 8: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for ISF-Long Term Disability Fund by \$1,172,183.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45980	1131400000	Long Term Disability Insurance	520940 Insurance-Other	1,172,183
45980	1131400000	Long Term Disability Insurance	781220 Contributions & Donations	1,172,183

Attachment A Summary of Recommendations

Recommendation 9: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the ISF-Worker's Comp Insurance Fund by \$1,062,910.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
46100	1130800000	Workers Compensation	534220 Comp Claims	1,062,910
46100	1130800000	Workers Compensation	380100 Unrestricted Net Assets	(1,062,910)

Recommendation 10: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for the ISF-Information Technology Fund by \$3,710,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45500	7400150000	Converged Communication Bureau	535510 Amortization-Equipment	600,000
45500	7400150000	Converged Communication Bureau	535561 Depreciation-Computer & Office	523,000
45500	7400160000	Technology Services Bureau	535510 Amortization-Equipment	615,000
45500	7400160000	Technology Services Bureau	535561 Depreciation-Computer & Office	522,000
45500	7400170000	Enterprise Application Bureau	535561 Depreciation-Computer & Office	793,000
45500	7400170000	Enterprise Application Bureau	535580 Depreciation-Infrastructure	657,000
45500	7400100000	Information Technology	380100 Unrestricted Net Assets	(3,710,000)

Recommendation 11: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for Geographical Information System Fund by \$1,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
22570	7400900000	RCIT Geographical Info System	510040 Regular Salaries	1,000
22570	7400900000	RCIT Geographical Info System	321101 Restricted Program Money	(1,000)

Recommendation 12: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Emergency Management Department and decreasing appropriations for Appropriations for Contingency by \$105,549.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2000100000	Emergency Management Department	520705 Food	230
10000	2000100000	Emergency Management Department	524700 County Counsel Legal Services	1,175
10000	2000100000	Emergency Management Department	524960 Interpreters-Translator Fees	450
10000	2000100000	Emergency Management Department	526530 Rent-Lease Equipment	19,562
10000	2000100000	Emergency Management Department	527980 Contracts	84,098
10000	2000100000	Emergency Management Department	529040 Private Mileage Reimbursement	34
10000	2000100000	Emergency Management Department	370100 Unassigned Fund Balance	(105,549)
10000	1109000000	Approp For Contingency-General	581000 Approp For Contingencies	(105,549)
10000	1109000000	Approp For Contingency-General	370100 Unassigned Fund Balance	105,549

Recommendation 13: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenues for the Emergency Management Department by \$1,163,726.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2000100000	Emergency Management Department	525440 Professional Services	1,163,726
10000	2000100000	Emergency Management Department	781370 American Medical Response Agmt	1,163,726

Attachment A Summary of Recommendations

Recommendation 14: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff Department by \$1,248,193.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500100000	Sheriff Administration	530400 Surviving Spouse Health Ins	(21,692)
10000	2500100000	Sheriff Administration	542060 Improvements-Building	149,885
10000	2500100000	Sheriff Administration	726160 Permit-Gun (PC 12050)	76,789
10000	2500100000	Sheriff Administration	370100 Unassigned Fund Balance	(51,404)
10000	2500300000	Sheriff Patrol	773590 Sheriff Extra Duty (GC53069.8)	910,623
10000	2500300000	Sheriff Patrol	370100 Unassigned Fund Balance	910,623
10000	2500400000	Sheriff Correction	525440 Professional Services	(1,270,000)
10000	2500400000	Sheriff Correction	540060 Improvements-Land	217,182
10000	2500400000	Sheriff Correction	542060 Improvements-Building	1,706,818
10000	2500400000	Sheriff Correction	790600 Contrib From Other County Funds	260,781
10000	2500400000	Sheriff Correction	370100 Unassigned Fund Balance	(393,219)
10000	2500500000	Sheriff Court Services	521500 Maint-Motor Vehicles	55,000
10000	2500500000	Sheriff Court Services	522310 Maint-Building and Improvement	50,000
10000	2500500000	Sheriff Court Services	527690 Fleet Services-ISF Costs	75,000
10000	2500500000	Sheriff Court Services	527970 ISF Maintenance Contracts	18,000
10000	2500500000	Sheriff Court Services	528030 ISF Maintenance Labor	35,000
10000	2500500000	Sheriff Court Services	370100 Unassigned Fund Balance	(233,000)
10000	2500700000	Ben Clark Training Center	522310 Maint-Building and Improvement	112,000
10000	2500700000	Ben Clark Training Center	370100 Unassigned Fund Balance	(112,000)
10000	2501000000	Sheriff Coroner	526900 Instrument-Minor Medic Equip	30,000
10000	2501000000	Sheriff Coroner	540060 Improvements-Land	91,000
10000	2501000000	Sheriff Coroner	370100 Unassigned Fund Balance	(121,000)

Recommendation 15: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the ISF PSEC Fund by \$4,400,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45520	7400600000	PSEC Sheriff ISF	535560 Depreciation-Equipment	4,400,000
45520	7400600000	PSEC Sheriff ISF	380100 Unrestricted Net Assets	(4,400,000)

Recommendation 16: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for County Service Area 132 by \$7,500.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
24400	913201	CSA 132 Lake Mathews Lighting	529530 Street Lights	7,500
24400	913201	CSA 132 Lake Mathews Lighting	321101 Restricted Program Money	(7,500)

Recommendation 17: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Department of Environmental Health by \$56,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
23000	4200420000	Environmental Resource Mgmt	523230 Miscellaneous Expense	56,000
23000	4200420000	Environmental Resource Mgmt	777310 Land Use Fees-Cities	56,000