

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



ITEM: 3.6
(ID # 25656)

MEETING DATE:
Tuesday, September 17, 2024

FROM : EXECUTIVE OFFICE

SUBJECT: EXECUTIVE OFFICE: FY 2023/24 Year-end Cleanup Budget Adjustments and FY 2023/24 Designation of Fund Balance for Encumbrances as well as Increase of FY 2024/25 Appropriations, All Districts. [\$116,270,592 Total Cost - 68% General Fund and 32% 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 2023/24 year-end cleanup adjustments as recommended in Attachment A.
2. Approve and direct the Auditor-Controller to designate FY 2023/24 fund balance for encumbrances and increase FY 2024/25 appropriations as recommended in Attachment B.

ACTION:4/5 Vote Required, Policy


Jeff Van Wageningen, County Executive Officer 9/12/2024

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Washington, Perez and Gutierrez
Nays: None
Absent: Spiegel
Date: September 17, 2024
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	\$116,270,592	\$0	\$116,270,592	\$0
NET COUNTY COST	\$79,029,154	\$0	\$79,029,154	\$0
SOURCE OF FUNDS: 68% General Fund and 32% Other Operating Funds			Budget Adjustment: Yes	
			For Fiscal Year: 2023/24 & 2024/25	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

During the year-end, the Board of Supervisor’s (Board) approval is required when budgeted appropriations are insufficient to cover total expenses incurred by county departments. For FY 2023/24, several budget units require budget adjustments.

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

This report includes several adjustments necessary for properly posting June invoices and asset depreciation. Specifically, three adjustments that will require the use of General Fund appropriations from contingency: \$1.4 million to Non-EO Operations for increased allocation of March JPA revenue sharing agreement, \$44,039 to EO-National Pollutant Discharge Elimination System (NPDES) for costs at Lake Elsinore Aeration and Mixing System, and \$97,891 for FM-Community & Recreation Centers for increased costs to the community centers. **These budgetary adjustments and the recommended actions are detailed in Attachment A.**

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

Conclusion

The Executive Office will continue to work with departments to identify budgetary issues and remediate them in the timeliest way to assure adequate appropriations are in place in order to close the FY 2023/24 successfully. We will submit FY 2023/24 Year-end Validation Report to the Board on December 3, 2024.

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

ATTACHMENT A. FY 2023/24 YEAR-END CLEANUP BUDGET ADJUSTMENTS

ATTACHMENT B. FY 2023/24 DESIGNATION OF FUND BALANCES FOR
ENCUMBRANCES AND INCREASE OF FY 2024/25 APPROPRIATIONS

Brett Austin
Brett Austin, Supervising Accountant 9/11/2024

Dave Rogers
Dave Rogers, Chief Administrative Officer 9/12/2024

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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 \$1.6 million. The total net reduction for the year is \$14.1 million, taking the contingency level to \$5.9 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:					
7/11/23 Item 3.7	EO - Coachella Valley Energy service project	200,000	-	(200,000)	
10/17/23 Item 3.41	EO - Fentanyl Awareness Outreach/Marketing Campaign.	100,000	-	(100,000)	
10/31/23 Item 3.3	ROV - Five additional positions.	335,037	-	(335,037)	
10/31/23 Item 3.6	EO - Sales and use tax consulting services.	230,000	-	(230,000)	
10/31/23 Item 3.32	ROV - Printing services	1,140,000	-	(1,140,000)	
11/7/23 Item 3.6	EO - Interpreters for Board meetings.	96,000	-	(96,000)	
1st Qtr. Rec. #3	EO - General Fund Contributions - Increase County's share of LAFCO Operational Costs.	18,412	-	(18,412)	
1st Qtr. Rec. #7	Facilities Management - Litigation settlement.	550,000	-	(550,000)	
11/28/23 Item 3.18	ROV - Gateway renovation project phase I.	192,499	-	(192,499)	
12/12/23 Item 3.8	EO - Federal lobbying services.	45,000	-	(45,000)	
12/12/23 Item 3.68	ROV - Voter education public outreach and engagement plan.	786,000	-	(786,000)	
2/6/2024 Item 3.12	ROV - Gateway renovation project phase II	600,000	-	(600,000)	
2/27/24 Item 3.9	EO - Court reporting transcripts and indigent defense - increase in workloads.	2,350,000	-	(2,350,000)	
3/5/24 Item 3.3	EO - Contract for data analytics	322,845	-	(322,845)	
4/9/24 Item 3.3	EO - Legal cost increase	300,000	-	(300,000)	
3rd Qtr. Rec. 47	Parks - Project costs deemed ineligible for ARPA.	95,288	-	(95,288)	
6/4/24 Item 3.37	Behavioral Health - Electronic and alcohol monitoring services	438,000	-	(438,000)	
6/11/24 Item 3.7	EO - Fireworks safety & enforcement action plan.	35,000	-	(35,000)	
6/25/24 Item 3.8	EO - Court reporting transcripts	375,000	-	(375,000)	
6/25/24 Item 3.37	HWS - Funding for a youth commission coordinator.	132,000	-	(132,000)	
7/2/24 Item 3.19	Animal Services - Emergency road & storm drain repair	340,000	-	(340,000)	
7/30/24 Item 3.6	EO - Gray case legal costs.	100,000	-	(100,000)	
7/30/24 Item 3.53	Public Defender - Salary and benefit increases.	1,637,956	-	(1,637,956)	
8/27/24 Item 3.16	EO - Incompetent to stand trial penalties.	1,872,661	-	(1,872,661)	
8/27/24 Item 3.24	EMD - Emergency incident response.	202,382	-	(202,382)	
Total Adjustments as of August 27, 2024		12,494,080	-	(12,494,080)	7,505,920
Actions recommended in this report:					
YE Rec. # 6	EO - MJPA Tax & revenue sharing agreement.	1,448,000	-	(1,448,000)	
YE Rec. # 7	EO NPDES - Increase in utility costs.	44,039	-	(44,039)	
YE Rec. #10	FM - Increased costs for community centers.	97,891	-	(97,891)	
Recommendations this report		1,589,930	-	(1,589,930)	
Total Adjustments to Contingency		14,084,010	-	(14,084,010)	
				Contingency Balance	\$5,915,990

SUMMARY OF YEAR-END CLEANUP BUDGET ADJUSTMENT RECOMMENDATIONS

Budget Adjustments					
Rec No.	Departments	Adjustment Description	General Fund/NCC	Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
6	Non-Executive Office (EO) Operations	MJPA Tax and revenue sharing agreement.	\$1,448,000		
7	EO -NPDES	Increase in utilities costs.	44,039		
10	Facilities Management	Increased costs at various community centers.	97,891		
Rec No.	Departments	Adjustment Description		Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
1	Assessor	Use of SCAPAP funds for current year costs.			\$487,674
2	EO – AB2766 Air Quality	June RideShare expenses.		42,159	
3	EO-Casa Blanca Operations	Increased revenue and 4 th quarter distribution.		149,100	
4	EO – Court Facilities	4th quarter project expenses.		69,152	
5	EO – Health and Juvenile Services	Increased revenues and distributions to Regional Access Project, Inc.		16,758	
8	Housing and Welfare Solutions (HWS)	Additional expenditures for the CSBG and LIHEAP programs.		197,124	
9	HWS	Additional expenditures for the Housing and Urban Development – Continuum of Care program.		347,474	
11	Facilities Management	Additional pension expense per GASB 68.			1,706,873
12	Human Resources (HR) – Exclusive Provider	Additional pension expense per GASB 68.			11,000
13	HR - Liability Insurance	Additional pension expense per GASB 68.			5,000
14	HR – Workers Compensation	Additional pension expense per GASB 68.			35,000
15	HR- Malpractice Insurance	Additional pension expense per GASB 68.			\$2,000
16	HR - Delta Dental PPO.	Increase in claims.			50,000
17	Information Technology	Additional pension expense per GASB 68 and depreciation expense.			7,067,163
18	Emergency Management Department (EMD)	Increase in Maddy Fund for salaries and benefits.		1,980,000	

Rec No.	Departments	Adjustment Description	Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
19	EMD	Increase to Bio-Terrorist Fund for Salaries and benefits.	100,576	
20	Sheriff	Transfer between departments to cover unanticipated payoff costs.	20,000	
21	PSEC	Depreciation and amortization costs.		3,100,000
22	Environmental Resources Mgmt.	Tenant improvements.	220,000	
<i>All budget adjustment recommendations are shown in attachment A following the department summaries.</i>				

FINANCE & GOVERNMENT SERVICES

Assessor Clerk-Recorder

The Assessor division is requesting an increase in administrative expense to cover pending charges that exceed the budgeted amount. This budget adjustment is necessary to ensure that all incurred costs are adequately funded and accounted for. The increase will be offset by using the department's restricted fund State-County Assessors' Partnership Agreement Program (SCAPAP) balance by \$487,674. The use of restricted fund will allow the department to manage the additional expenses without impacting the general fund.

Recommendation 1: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the SCAPAP 2014 Fund by \$487,674.*

Executive Office – AB 2766 Air Quality Fund

The Executive Office requires a budget adjustment increasing revenue and appropriations in Fund 22300, AB 2766 Air Quality Fund. Per Minute Order 3.49 dated May 19, 2016, the County's RideShare program is supplemented with South Coast Air Quality Management District funds (AB 2766). The budget adjustment is necessary to realize additional revenue in FY 2023/24 and to post June Ride Share expenses. The department has sufficient balance to cover this cost, there is no impact to the general fund.

Recommendation 2: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the AB2766 Sher Bill Fund by \$42,159.*

Executive Office – Casa Blanca Operations

The Executive Office is requesting a budget adjustment of \$149,100 to process the final quarterly transfer of tax increment to Casa Blanca Neighborhood Clinic per the cooperative agreement between the County of Riverside and the City of Riverside approved by the Board of Supervisors on September 1, 1992, Agenda Item No. 3.35.

Recommendation 3: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Casa Blanca Clinic Operations Fund by \$149,100.*

Executive Office – Court Facilities

The Executive Office requires a budget adjustment increasing revenues and appropriations in the general fund, Court Facilities department. The budget adjustment is necessary to

realize additional revenue in FY 2023/24 and to post 4th quarter project expenses as part of the Joint Occupancy Agreement with the Courts. The department has sufficient balance to cover this cost, there is no impact to the general fund.

Recommendation 4: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Court Facilities by \$69,152.*

Executive Office – Health and Juvenile Services

The Executive Office is requesting an adjustment of \$16,758 to make the final quarterly transfer of tax increment to Regional Access Project Foundation, Inc. per the cooperative agreement between the County of Riverside and the Regional Access Project Foundation, Inc. approved by the Board of Supervisors on July 20, 1993, Agenda Item 3.44.

Recommendation 5: *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 \$16,758.*

Executive Office – March JPA Revenue Sharing Agreement

As part of activities associated with the planned sunset of the March Joint Powers Authority, the County Board of Supervisors executed a Tax and Revenue Sharing Agreement with the Cities of Riverside, Moreno Valley, and Perris on April 18, 2023, Agenda Item 3.10. As set forth in the Agreement, the County and Cities began sharing property tax, sales tax, transient occupancy tax, and franchise fee revenues collected by the County within the JPA boundary in FY 2023/24; the Agreement's revenue sharing terms will continue each year going forward through 2041. Revenue sharing distributions to the partner cities must occur in two semi-annual payments each year – one by April 1, and the other by October 1.

Initial projections estimated that approximately \$15.7 million in total revenues would be generated within the March JPA boundary during FY 2023/24. By the midway point of FY 2023/24, revenues had come in higher than original projections, resulting in a higher than anticipated distribution for the first semi-annual payment, both to the County and partner cities. In anticipation of potentially higher revenues for the remainder of the fiscal year, a budget adjustment is requested for the Non-EO Operations to have sufficient appropriations to make the second FY 2023/24 Tax and Revenue Sharing Agreement semi-annual payment in October.

Recommendation 6: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Non-EO Operations and decreasing appropriations for Appropriations for Contingency by \$1,448,000.*

Executive Office – NPDES

The Executive Office’s National Pollutant Discharge Elimination System compliance subfund requires 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 7: *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 \$44,039.*

HUMAN SERVICES

Housing and Workforce Solutions (HWS)

Expenditures for the CSBG (Community Services Block Grant) and LIHEAP (Low Income Home Energy Assistance Program) programs were higher than budgeted for the fiscal year. These expenditures are being fully reimbursed by federal grants. 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 the Community Action Partnership Fund by \$197,124.*

Expenditures for the HUD CoC (Housing and Urban Development – Continuum of Care) program were higher than budgeted for the fiscal year. These expenditures are being fully reimbursed by federal grants. 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 and estimated revenues for the Homeless Housing Relief Fund by \$347,474.*

INTERNAL SERVICES

Facilities Management

The Facilities Management Community and Recreation Centers Department requires an increase in appropriations in the amount of \$97,891 for payments within the 4th quarter for unanticipated increased costs related to the negotiated operator agreements and building improvements for Community Centers in Cabazon, Good Hope, Highgrove, Lakeland Village, and Mead Valley that were not in the budget.

Recommendation 10: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for FM-Communities and Recreation Centers and decreasing appropriations for Appropriations for Contingency by \$97,891.*

The Facilities Management Custodial, Maintenance and Real Estate Divisions are projecting to exceed budget appropriations due to unanticipated pension expense obligations. Under GASB Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*, gains and losses related to changes in total pension liability and plan fiduciary net position are recognized in pension expense. The adjustment of \$1,706,873 is to recognize the pension expense per GASB 68 standard. The department will use its fund balance to offset the added pension costs.

Recommendation 11: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Facilities Management Department by \$1,706,873.*

Human Resources

Salary and benefit costs for various the Exclusive Care program were higher than budgeted for the fiscal year. Additional appropriations are necessary to ensure compliance with GASB 68 reporting for the year.

Recommendation 12: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the ISF-Exclusive Provider Fund by \$11,000.*

Salary and benefit costs for the Liability Insurance program were higher than budgeted for the fiscal year. Additional appropriations are necessary to ensure compliance with GASB 68 reporting for the year.

Recommendation 13: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for the ISF-Liability Insurance Fund by \$5,000.*

Salary and benefit costs for the Worker's Comp Insurance program were higher than budgeted for the fiscal year. Additional appropriations are necessary to ensure compliance with GASB 68 reporting for the year.

Recommendation 14: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for the ISF-Workers Compensation Fund by \$35,000.*

Salary and benefit costs for the Malpractice Insurance program were higher than budgeted for the fiscal year. Additional appropriations are necessary to ensure compliance with GASB 68 reporting for the year.

Recommendation 15: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for ISF-Malpractice Insurance Fund by \$2,000.*

HR-Delta Dental PPO budget is performing higher than expected resulting in claims expenditures higher than member premium collections. To ensure timely payments of dental claims, the department is requesting a budget adjustment of \$50,000.

Recommendation 16: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for ISF-Delta Dental PPO Fund by \$50,000.*

Riverside County Information Technology(RCIT)

RCIT anticipates exceeding appropriations due to pension expense, compensated balances, other post-employment benefits and depreciation of assets. The increase will be offset by the use of unrestricted net assets.

Recommendation 17: *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 \$7,067,163.*

PUBLIC SAFETY

Emergency Management Department (EMD)

Emergency Management was presented with various labor relations situations which significantly impacted the budget, leading to increased expenditures and financial adjustments. In order to absorb these costs the department is requesting an increase to their Maddy Fund balance.

Recommendation 18: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Maddy Fund by \$1,980,000.*

Emergency Management was presented with various labor relations situations which significantly impacted the budget, leading to increased expenditures and financial adjustments. In order to absorb these costs the department is requesting an increase to their Bio-Terrorism Preparedness balance.

Recommendation 19: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Bio-terrorism Preparedness Fund by \$100,576.*

Sheriff

The Riverside County Sheriff's Office is requesting a budget transfer between budgetary units to cover unanticipated payoff costs, encumbrance commitments; and a budget adjustment increasing appropriations and estimated revenue. The department's net county cost will not be impacted as a result of the following adjustments:

Sheriff's Department- Administration – Net Increase of \$120,000

The Riverside County Sheriff's - Administration Division is requesting to use fund balance to increase appropriations in salaries and benefits needed for unanticipated payoff costs.

Sheriff's Department- Field Operations - Patrol – Net Increase of \$450,000

The Riverside County Sheriff's – Fields Operations -Patrol Division is requesting to use fund balance to increase appropriations in services and supplies needed to cover encumbrance commitments.

Sheriff's Department- Ben Clark Training Center – Net Increase of \$326,000

The Riverside County Sheriff's – Ben Clark Training Center Division is requesting to use fund balance to increase appropriations in services and supplies needed to cover encumbrance commitments.

Sheriff's Department- Public Administration – Net Increase of \$20,000

The Riverside County Sheriff's – Public Administration Division is requesting to recognize revenue received in excess of the budgeted amount to increase appropriations in services and supplies for additional indigent burial expenses.

Recommendation 20: *That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenues for the Sheriff Department by \$20,000.*

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 21: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the ISF-PSEC Fund by \$3,100,000.*

PUBLIC WORKS AND COMMUNITY SERVICES

Environmental Health

The Department of Environmental Health (DEH) requests a budget adjustment to close out the Riverside County Administrative Center 10th Floor tenant improvement project. While the project overall was within budget, DEH did not anticipate the carryover cost from the prior fiscal year. There is no impact to the general fund.

Recommendation 22: *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 \$220,000.*

Attachment A Summary of Recommendations

Recommendation 1: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the SCAPAP 2014 Fund by \$487,674.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
11177	1200100000	Assessor	523350 Administrative Expense	487,674
11177	1200100000	Assessor	321101 Restricted Program Money	(487,674)

Recommendation 2: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the AB2766 Sher Bill Fund by \$42,159.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
22300	1110100000	AB2766 Sher Bill - Air Quality	537080 Interfund Exp-Miscellaneous	42,159
22300	1110100000	AB2766 Sher Bill - Air Quality	755180 CA-From Other St Govt Agencies	42,159

Recommendation 3: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Casa Blanca Clinic Operations Fund by \$149,100.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
22850	1110500000	Casa Blanca Clinic Operations	551100 Contribution To Other Funds	149,100
22850	1110500000	Casa Blanca Clinic Operations	781000 Contractual Revenue-RDV	149,100

Recommendation 4: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Court Facilities by \$165,600.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	1103900000	Court Facilities	781320 Insurance Proceeds	69,152
10000	1103900000	Court Facilities	522310 Maint-Building and Improvement	69,152

Recommendation 5: 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 by \$16,758.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
22430	1110200000	Health and Juvenile Services	536240 Other Contract Agencies	16,758
22430	1110200000	Health and Juvenile Services	781000 Contractual Revenue-RDV	16,758

Recommendation 6: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Non-EO Operations and decreasing appropriations for Appropriations for Contingency by \$1,448,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	1102900000	Non-EO Operations	536200 Contribution To Other Non-County	1,448,000
10000	1102900000	Non-EO Operations	370100 Unassigned Fund Balance	(1,448,000)
10000	1109000000	Approp For Contingency-General	581000 Approp For Contingencies	(1,448,000)
10000	1109000000	Approp For Contingency-General	370100 Unassigned Fund Balance	1,448,000

Recommendation 7: 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 \$44,039.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	1105000000	Natl Pollutant Dschrg Elim Sys	370100 Unassigned Fund Balance	(44,039)
10000	1105000000	Natl Pollutant Dschrg Elim Sys	524660 Consultants	44,039
10000	1109000000	Approp For Contingency-General	581000 Approp For Contingencies	(44,039)
10000	1109000000	Approp For Contingency-General	370100 Unassigned Fund Balance	44,039

Attachment A Summary of Recommendations

Recommendation 8: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Community Action Partnership Fund by \$197,124.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
21050	5500500000	Local Initiative Admin DCA	523700 Office Supplies	30,977
21050	5500500000	Local Initiative Admin DCA	767200 Fed-Block Grants	30,977
21050	5500600000	DCA-Local Initiative Program	536240 Other Contract Agencies	166,147
21050	5500600000	DCA-Local Initiative Program	767220 Fed-Other Operating Grants	166,147

Recommendation 9: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Homeless Housing Relief Fund by \$347,474.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
21300	5500200000	Continuum of Care CFDA 14.267	536200 Contrib To Other Non-Co Agcy	347,474
21300	5500200000	Continuum of Care CFDA 14.267	767220 Fed-Other Operating Grants	347,474

Recommendation 10: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for FM-Community and Recreation Centers and decreasing appropriations for Appropriations for Contingency by \$97,891.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	7201300000	FM-Community & Rec. Centers	522310 Maint-Building and Improvement	22,357
10000	7201300000	FM-Community & Rec. Centers	528500 Project Cost Expense	75,534
10000	7201300000	FM-Community & Rec. Centers	370100 Unassigned Fund Balance	(97,891)
10000	1109000000	Approp For Contingency-General	581000 Approp For Contingencies	(97,891)
10000	1109000000	Approp For Contingency-General	370100 Unassigned Fund Balance	97,891

Recommendation 11: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for Facilities Management Department by \$1,706,873.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
47200	7200200000	FM-Custodial Services	513160 Pension Expense	445,389
47200	7200200000	FM-Custodial Services	518180 Other Post Employment Benefits	76,836
47200	7200200000	FM-Custodial Services	380110 Unrstd N/A Pension & OPEB Liab	(522,225)
47210	7200300000	FM-Maintenance Services	513160 Pension Expense	908,103
47210	7200300000	FM-Maintenance Services	518180 Other Post Employment Benefits	146,506
47210	7200300000	FM-Maintenance Services	380110 Unrstd N/A Pension & OPEB Liab	(1,054,609)
47220	7200400000	FM-Real Estate	518180 Other Post Employment Benefits	130,039
47220	7200400000	FM-Real Estate	380110 Unrstd N/A Pension & OPEB Liab	(130,039)

Recommendation 12: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the ISF-Exclusive Provider Fund by \$11,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45800	1132000000	Exclusive Provider Option	513160 Pension Expense	11,000
45800	1132000000	Exclusive Provider Option	380100 Unrestricted Net Assets	(11,000)

Recommendation 13: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for the ISF-Liability Insurance Fund by \$5,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45960	1131000000	Liability Insurance	513160 Pension Expense	5,000
45960	1131000000	Liability Insurance	380100 Unrestricted Net Assets	(5,000)

Attachment A Summary of Recommendations

Recommendation 14: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations for the ISF-Workers Compensation Fund by \$35,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
46100	1130800000	Workers Compensation	513160 Pension Expense	35,000
46100	1130800000	Workers Compensation	380100 Unrestricted Net Assets	(35,000)

Recommendation 15: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for ISF-Malpractice Insurance Fund by \$2,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
46000	1130900000	Malpractice Insurance	513160 Pension Expense	2,000
46000	1130900000	Malpractice Insurance	380100 Unrestricted Net Assets	(2,000)

Recommendation 16: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for ISF-Delta Dental PPO Fund by \$50,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45860	1130900000	Malpractice Insurance	525440 Professional Services	50,000
45860	1130900000	Malpractice Insurance	380100 Unrestricted Net Assets	(50,000)

Recommendation 17: 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 \$7,067,163.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45500	7400100000	Information Technology	513160 Pension Expense	3,724,030
45500	7400100000	Information Technology	518100 Budgeted Benefits	556,564
45500	7400100000	Information Technology	518180 Other Post Employment Benefits	586,569
45500	7400170000	Enterprise Application Bureau	535561 Depreciation-Computer & Office	1,000,000
45500	7400101000	Office of CIO	535590 Depreciation-Leases & SBITA	1,200,000
45500	7400100000	Information Technology	380110 Unrstd N/A Pension & OPEB Liab	(4,867,163)
45501	7400100000	Information Technology	313300 Restricted Net Assets	(2,200,000)

Recommendation 18: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Maddy Fund by \$1,980,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
11038	2000100000	Emergency Management Department	523350 Administrative Expense	1,980,000
11038	2000100000	Emergency Management Department	774790 Uncmpsd Emerg Med Svcs SB-12	1,980,000

Recommendation 19: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Bio-terrorism Preparedness Fund by \$100,576.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
21800	2000100000	Emergency Management Department	536720 Interfund Exp-Admin Supt Direct	100,576
21800	2000100000	Emergency Management Department	767220 Fed-Other Operating Grants	100,576

Attachment A Summary of Recommendations

Recommendation 20: That the Board of Supervisors approve and direct the Auditor-Controller to make the budget adjustments increasing appropriations and estimated revenues for the Sheriff Department by \$20,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>	
10000	2500100000	Sheriff Administration	510200	Payoff Permanent-Seasonal	120,000
10000	2500100000	Sheriff Administration	370100	Unassigned Fund Balance	(120,000)
10000	2500300000	Sheriff Patrol	522310	Maint-Building and Improvement	450,000
10000	2500300000	Sheriff Patrol	370100	Unassigned Fund Balance	(450,000)
10000	2500400000	Sheriff Correction	510040	Regular Salaries	(120,000)
10000	2500400000	Sheriff Correction	525440	Professional Services	(776,000)
10000	2500400000	Sheriff Correction	370100	Unassigned Fund Balance	896,000
10000	2500700000	Ben Clark Training Center	527460	Firearm Equipment And Supplies	326,000
10000	2500700000	Ben Clark Training Center	370100	Unassigned Fund Balance	(326,000)
10000	2501100000	Public Administrator	527520	Indigent Burial	20,000
10000	2501100000	Public Administrator	777500	Reimb Of Special Purchase	20,000

Recommendation 21: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the ISF PSEC Fund by \$3,100,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>	
45520	7400600000	PSEC Sheriff ISF	535560	Depreciation-Equipment	3,100,000
45520	7400600000	PSEC Sheriff ISF	380100	Unrestricted Net Assets	(3,100,000)

Recommendation 22: 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 \$220,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>	
10000	4200420000	Environmental Resource Mgmt.	537280	Interfund Exp-Misc. Project Exp	220,000
10000	4200420000	Environmental Resource Mgmt.	781360	Other Misc. Revenue	220,000

ATTACHMENT B

FY 2023/24 Designation of Fund Balances for Encumbrances and Increase of FY 2024/25 Appropriations

Fund	Dept ID	Department Name	Services and			Other	Total
			Supplies	Other Charges	Capital Assets	Financing Uses	
10000	1000100000	Board Of Supervisors	\$ 18,559	\$ 226,981	\$ -	\$ -	\$ 245,540
10000	1100100000	Executive Office	50,001	18,669	-	-	68,670
10000	1101000000	Contribution To Other Funds	-	560,000	-	30,000	590,000
10000	1102900000	Non-EO Operations	106,683	-	-	119,742	226,425
10000	1300100000	Auditor-Controller	711,568	-	71,604	-	783,172
10000	1300200000	Internal Audit	69,900	-	-	-	69,900
10000	1400100000	Treasurer-Tax Collector	54,608	913,874	-	-	968,482
10000	2200100000	District Attorney	709,363	782,038	93,367	-	1,584,768
10000	2500100000	Sheriff Administration	74,220	-	730,283	-	804,503
10000	2500200000	Sheriff Support	1,539,483	-	48,300	-	1,587,783
10000	2500300000	Sheriff Patrol	519,879	21,172	33,616,474	-	34,157,525
10000	2500400000	Sheriff Correction	3,513,444	235,615	12,838,550	-	16,587,609
10000	2500500000	Sheriff Court Services	192,761	-	-	-	192,761
10000	2500700000	Ben Clark Training Center	1,506,400	-	1,476,663	-	2,983,063
10000	2501000000	Sheriff Coroner	302,926	20,072	831,691	-	1,154,689
10000	2501100000	Public Administrator	133,836	-	-	-	133,836
10000	2600100000	Juvenile Hall	1,085,017	1,840,442	-	-	2,925,459
10000	2600200000	Probation	479,467	2,922,090	1,282,262	-	4,683,819
10000	2600700000	Administration & Support	281,865	21,034	-	-	302,900
10000	2700200000	Fire Protection	716,740	1,218,123	1,534,584	-	3,469,447
10000	3140100000	Code Enforcement	14,000	-	-	-	14,000
10000	4200100000	Public Health	323,932	-	7,014	-	330,946
10000	4200600000	DAS - Operations	2,091,714	2,320,099	227,350	-	4,639,164
10000	5400100000	Veterans Services	5,599	209,942	-	-	215,541
Subtotal General Fund			\$ 14,501,965	\$ 11,310,152	\$ 52,758,143	\$ 149,742	\$ 78,720,002
11018	2200100000	District Attorney	52,103	-	-	-	52,103
11026	2500300000	Sheriff Patrol	-	-	355,940	-	355,940
11028	2200100000	District Attorney	404,535	-	272,282	-	676,817
11176	5400100000	Veterans Services	-	25,352	-	-	25,352
20000	3130100000	Transportation	-	-	93,246	-	93,246
20008	3130700000	Transportation Equipment	52,398	-	2,544,434	-	2,596,832
20250	3110100000	Building & Safety	11,818	-	7,945	-	19,763
21150	1900100000	Agency Administration	28,987	-	-	-	28,987
21200	1900700000	RivCoED/County Free Library	113,478	-	8,700,000	-	8,813,478
21210	1930100000	RivCoED/Edward Dean Museum	11,925	-	-	-	11,925
21735	1200100000	Assessor	2,500,000	-	-	-	2,500,000
21735	1300100000	Auditor-Controller	-	87,593	48,500	-	136,093
21735	1901000000	Economic Development	1,520,880	-	-	-	1,520,880
21735	3140100000	Code Enforcement	279,082	-	-	-	279,082
21735	7200800000	FM-Department Pass-Thru	-	-	99,551	-	99,551
22270	2500400000	Sheriff Correction	1,348	-	174,199	-	175,547
22900	980503	RivCoED/Perris Valley Cemetery	14,808	-	-	-	14,808
23375	903601	CSA 036 Idyllwild Lighting	5,850	-	-	-	5,850
23525	905102	CSA 051 Desert Centre-Multi	42,875	-	-	-	42,875
24350	912801	CSA 128 Lake Mathews Rd Maint	7,883	-	-	-	7,883
24550	914301	CSA 143 Rancho CA Park & Recr	101,916	-	-	-	101,916
25400	931104	Regnl Parks & Open-Space Dist	330,000	-	-	-	330,000
25400	931205	Crestmore Manor	13,710	-	-	-	13,710
25400	931235	Business Operations	4,385	-	-	-	4,385
25400	931270	Santa Ana River Bottom Mgmt	72,101	-	122,753	-	194,855
25400	931305	Hidden Valley Nature Center	181	-	-	-	181
25400	931405	Lake Cahuilla Park	1,864	-	6,354	-	8,218
25430	931170	Habitat & Open Space Mgmt	7,243	-	-	-	7,243
25510	931105	Park Acq & Dev, District	4,743	-	-	-	4,743
25590	931150	MSHCP Reserve Management	1,732	-	-	-	1,732
25620	931750	Lake Skinner Park	68,021	-	60,343	-	128,364
30100	7200800000	FM-Department Pass-Thru	382,515	-	1,870,922	-	2,253,437
30700	1104200000	Cap Imp Prg-Capital Projects	-	354,751	-	-	354,751
31570	915201	CSA 152 NPDES	475,236	-	-	-	475,236
33100	931105	Park Acq & Dev, District	18,515	-	589,242	-	607,757
Subtotal Other Funds			\$ 6,530,133	\$ 467,696	\$ 14,945,708	\$ -	\$ 21,943,537
Grand Total			\$ 21,032,098	\$ 11,777,848	\$ 67,703,851	\$ 149,742	\$ 100,663,539