

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



ITEM: 3.7  
(ID # 28470)

MEETING DATE:  
Monday, September 22, 2025

FROM : EXECUTIVE OFFICE

SUBJECT: EXECUTIVE OFFICE: FY 2024/25 Yearend Cleanup Budget Adjustments and FY 2024/25 Designation of Fund Balance for Encumbrances as well as Increase of FY 2025/26 Appropriations, All Districts. [\$78,543,437 Total Cost - 78% General Fund and 22% 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 2024/25 yearend cleanup adjustments as recommended in Attachment A; and
2. Approve and direct the Auditor-Controller to designate FY 2024/25 fund balance for encumbrances and increase FY 2025/26 appropriations as recommended in Attachment B.

ACTION: 4/5 Vote Required, Policy


  
Jeff Van Wageningen, County Executive Officer 9/17/2025

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: September 22, 2025  
xc: EO, Auditor

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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

| <b>FINANCIAL DATA</b>  | <b>Current Fiscal Year:</b> | <b>Next Fiscal Year:</b> | <b>Total Cost:</b>                        | <b>Ongoing Cost</b> |
|--|-----------------------------|--------------------------|---|---------------------|
| <b>COST</b>  | \$78,543,437                | \$0                      | \$78,543,437                              | \$0                 |
| <b>NET COUNTY COST</b>   | \$61,393,333                | \$0                      | \$61,393,333                              | \$0                 |
| <b>SOURCE OF FUNDS:</b> 78% General Fund and 22% Other Operating Funds |                             |                          | <b>Budget Adjustment:</b> Yes             |                     |
|  |                             |                          | <b>For Fiscal Year:</b> 2024/25 & 2025/26 |                     |

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

The Executive Office works closely with departments throughout the fiscal year to monitor and address budgetary adjustments. While most adjustments are resolved during the year, certain yearend adjustments, often resulting from unanticipated costs in the final fiscal month, require Board approval to ensure that all budgetary units remain balanced before the fiscal year is closed.

This report requests Board approval to increase appropriations where necessary to address these final adjustments. These actions ensure the County records June invoices and accruals, recognizes asset depreciation, and processes operating transfers between funds.

All recommended adjustments are within departmental budgets and have no impact on Net County Cost, with one strategic exception: the transfer of the remaining General Fund contingency balance of \$2.1 million to the Capital Improvement Program to support future Countywide projects.

The yearend process also recognizes \$65.4 million in encumbrances, which represent commitments for unfulfilled contracts for goods and services. This amount is \$35.2 million, or thirty-five percent, lower than the previous fiscal year. Board approval is required to designate fund balance for these encumbrances and to re-appropriate the funds in the new fiscal year, allowing departments to fulfill these commitments using the budgeted appropriations from the year in which the obligations were established. The detailed adjustments and recommended actions are provided in Attachments A and B for your review and approval.

**Conclusion**

The Executive Office will collaborate with departments to identify and resolve budgetary issues, ensuring that adequate appropriations are in place for the successful closure of the FY 2024/25. The FY 2024/25 Yearend Validation Report will be presented to the Board on November 18, 2025.

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

ATTACHMENT A. FY 2024/25 YEAREND CLEANUP BUDGET ADJUSTMENTS

ATTACHMENT B. FY 2024/25 DESIGNATION OF FUND BALANCES FOR  
ENCUMBRANCES AND INCREASE OF FY 2025/26  
APPROPRIATIONS

  
Brett Austin, Supervising Accountant 9/17/2025

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## YEAREND CLEANUP ADJUSTMENTS

### YEAREND APPROPRIATIONS FOR CONTINGENCY SUMMARY

The contingency appropriations is established to address urgent, unforeseeable events such as unanticipated mission-critical expenditures at the Board’s discretion. The adopted budget appropriated \$5 million for contingency. During first quarter adjustments, the Board authorized a replenishment of \$15 million. The total net use of \$20 million in contingency is summarized in the table below.

| <b>Use of General Fund Appropriations for Contingency</b> |  |                            |                            |                             |                              |
|---|--|----------------------------|----------------------------|-----------------------------|------------------------------|
|   |  | <b>Cost<br/>Adjustment</b> | <b>Replenish-<br/>ment</b> | <b>Total<br/>Adjustment</b> | <b>Balance<br/>Available</b> |
| <b>Adopted Budget Balance:</b>                            |  |                            |                            |                             | <b>\$5,000,000</b>           |
| <b>Adjustments to date:</b>                               |  |                            |                            |                             |                              |
| 7/30/24 Item 3.6  | EO - Gray case legal costs.  | 100,000                    | -                          | (100,000)                   |                              |
| 8/27/24 Item 3.15   | OED - 2024 State of the County event.  | 75,000                     | -                          | (75,000)                    |                              |
| 9/17/24 Item 3.43   | Animal Services - Professional Services for Strategic Plan.                        | 783,150                    | -                          | (783,150)                   |                              |
| 10/29/24 Item 3.7   | Planning Department - Additional positions per Ad Hoc Committee.                   | 277,056                    | -                          | (277,056)                   |                              |
| 10/29/24 Item 3.8   | EO - Travel reimbursements for Surviving Families of Fallen Peace Officers.        | 137,635                    | -                          | (137,635)                   |                              |
| 11/5/24 Item 3.52   | EO - Professional Services for Planning Dept.                                      | 100,000                    | -                          | (100,000)                   |                              |
| 12/3/24 Q1 Rec. #5  | Contingency Replenishment.   | 0                          | 15,000,000                 | 15,000,000                  |                              |
| 12/3/24 Item 3.28   | Treasurer-Tax Collector – New office space.  | 595,752                    | -                          | (595,752)                   |                              |
| 1/14/25 Item 3.2  | EO - Grant software purchase.  | 31,830                     | -                          | (31,830)                    |                              |
| 2/25/25 Item 3.11 Q2                                      | BOS - Increase to UCI.   | 1,250,000                  | -                          | (1,250,000)                 |                              |
| 3/11/25 Item 3.22   | RCIT - Software for ISD  | 1,400,000                  | -                          | (1,400,000)                 |                              |
| 3/11/25 Item 3.22   | RivCoONE - Additional staff support  | 80,000                     | -                          | (80,000)                    |                              |
| 3/11/25 Item 3.15   | Fire Dept. - Cooperative Agreement with City of Riverside.                         | 326,000                    | -                          | (326,000)                   |                              |
| 4/15/25 Item 3.28   | Purchasing - Intelligent Mail Indicia (IMI) compliant mail machines.               | 165,792                    | -                          | (165,792)                   |                              |
| 5/6/25 Item 3.7   | EO - Court Reporting Transcripts.  | 525,000                    | -                          | (525,000)                   |                              |
| 5/20/25 Item 3.6  | EMD - San Jacinto Mountain Region Outdoor Alert and Warning Project.               | 450,000                    | -                          | (450,000)                   |                              |
| 6/10/25 Item 3.15   | Agricultural Commissioner - Development of an agricultural economic impact report. | 15,000                     | -                          | (15,000)                    |                              |
| 6/10/25 Item 3.50   | RCIT - Internal mass notification system.  | 99,985                     | -                          | (99,985)                    |                              |
| 6/24/25 Item 3.6  | EO - Incompetent to Stand Trial penalties  | 3,064,650                  | -                          | (3,064,650)                 |                              |
| 6/24/25 Item 3.11   | EMD - Unbudgeted EOC events and unanticipated retirements.                         | 634,667                    | -                          | (634,667)                   |                              |
| 6/24/25 Item 3.73   | Registrar of Voters - Special Election.  | 6,000,000                  | -                          | (6,000,000)                 |                              |
| 7/1/25 Item 3.26  | Public Defender - Increase in costs.   | 1,750,000                  | -                          | (1,750,000)                 |                              |
| <b>Total Adjustments as of July 1, 2025</b>               |  | <b>17,861,517</b>          | <b>15,000,000</b>          | <b>(2,861,517)</b>          | <b>2,138,483</b>             |
| <b>Actions recommended in this report:</b>                |  |                            |                            |                             |                              |
| YE Rec. # 2   | EO – Transfer to CIP.  | 2,138,483                  | -                          | (2,138,483)                 |                              |
| <b>Total Adjustments to Contingency</b>                   |  | <b>\$20,000,000</b>        | <b>\$15,000,000</b>        | <b>(\$5,000,000)</b>        |                              |
| <b>Contingency Balance</b>                                |  |                            |                            |                             | <b>\$0</b>                   |

## SUMMARY OF YEAREND CLEANUP BUDGET ADJUSTMENT RECOMMENDATIONS

| Budget Adjustments   |                                 |  |                  |   |                               |
|--|---------------------------------|--|------------------|---|-------------------------------|
| Rec No.  | Departments                     | Adjustment Description   | General Fund/NCC | Increase in Estimated Departmental Revenues | Estimated Use of Fund Balance |
| 2  | Executive Office                | Transfer of contingency savings to CIP Fund.   | \$2,138,483      |   |                               |
| Rec No.  | Departments                     | Adjustment Description   |                  | Increase in Estimated Departmental Revenues | Estimated Use of Fund Balance |
| 1  | Auditor-Controller              | State Controller's audit finding.  |                  | \$530,000                                   |                               |
| 3  | Facilities Management           | Additional pension expense per GASB 68.  |                  | \$40,952                                    | \$782,254                     |
| 4  | Facilities Management           | Increase in number of projects processed though the pass-thru fund.  |                  | \$1,058,690                                 |                               |
| 5  | Facilities Management           | Depreciation expense.  |                  |   | \$1,323,262                   |
| 6  | Human Resources                 | Increase in unemployment insurance costs.  |                  |   | \$1,075,269                   |
| 7  | Information Technology          | Increase in pension expense, compensated absences and depreciation.  |                  |   | \$4,830,345                   |
| 8  | Emergency Management Department | Increase Bio-Terrorism fund for additional costs.  |                  |   | \$810,344                     |
| 9  | Code Enforcement                | Draw down from the Code Enforcement Cost Recovery Fund to cover revenue shortfall in the General Fund.       |                  |   | \$2,567,223                   |
| 10   | CSA 152                         | Additional costs for Woodcrest Community Improvement project.  |                  |   | \$90,000                      |
| 11   | Flood Control District          | Unanticipated increases in salaries, benefits and professional services within the Encroachment Permit fund. |                  |   | \$10,000                      |
| <b>All budget adjustment recommendations are shown in attachment A following the department summaries.</b> |                                 |  |                  |   |                               |

## FINANCE & GOVERNMENT SERVICES

### Auditor Controller

The State Controller's Office completed an audit of Riverside County's court-related revenue distributions covering multiple fiscal years. The audit identified that certain amounts due to the State had been under remitted, resulting in overpayments to various county cities and several County departments. To resolve the findings, the County was required to issue a corrective payment totaling \$1.2 million, which included \$910,414 in under remitted revenue along with assessed penalties and interest. This payment has already been submitted to the State and represents the final settlement of the audit findings.

The Auditor-Controller's Office is requesting Board approval to utilize departmental budget to cover this obligation. By absorbing the expense internally, the Office intends to resolve the matter without seeking repayment from affected cities or County departments. This approach ensures the County meets its obligation to the State while minimizing disruption to local jurisdictions and preserving the stability of County operations.

**Recommendation 1:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$530,000 for the Auditor-Controller's Office.*

### Executive Office

A series of new budget practices were implemented to strengthen General Fund reserves and begin building the deferred maintenance and capital improvement reserves for countywide projects. These practices encompass the allocation of 1% of General Fund discretionary revenue to General Fund reserves, earmarking 0.5% of General Fund discretionary revenue for deferred maintenance and capital improvement projects (CIP), and reserving unutilized General Fund Contingency funds for forthcoming countywide capital improvement projects. The Executive Office recommends transferring the entire FY 2024/25 unutilized contingency funds of \$2.1 million from the General Fund to the CIP Fund. Replenishing the CIP Fund will facilitate the County's ability to prioritize funding for future projects.

**Recommendation 2:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$2,138,483 for the General Fund Contributions to Other Funds and increasing estimated revenues for the Capital Improvement Program Fund by \$2,138,483.*

## INTERNAL SERVICES

### Facilities Management

The Facilities Management Custodial and Maintenance Divisions are projecting to exceed budget appropriations due to unanticipated pension expense obligations. Under Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting & 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 \$823,206 is to recognize the pension expense per GASB 68 standard. The department will use its fund balance and revenue to offset the added pension costs.

**Recommendation 3:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$823,206 and estimated revenues by \$40,952 for Facilities Management Department.*

The Facilities Management Department is seeking a budget adjustment to accommodate an increase in the number of projects processed through the Pass-thru fund. This fund supports all FM-related initiatives, including Maintenance, Custodial, Real Estate, and Project Management activities. The department anticipates full reimbursement from its customers for the associated project expenditures.

**Recommendation 4:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$1,058,690 for FM Pass-thru Department.*

The Facilities Management Department is requesting a budget adjustment to increase appropriations within the FM–Real Estate internal service fund. This adjustment is required to account for depreciation and amortization expenses. The additional funding will be covered by utilizing unrestricted net assets.

**Recommendation 5:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$1,323,262 for FM-Real Estate Fund.*

### **Human Resources**

The Human Resources Unemployment Insurance budget typically covers four quarterly payments. However, to align with Auditor-Controller's Office practices, a fifth payment - previously unbudgeted - was included in the yearend wrap-up. This additional payment requires appropriations beyond the current budget, necessitating a budget adjustment.

**Recommendation 6:** *That the Board of Supervisors approve and direct the Auditor Controller to make budget adjustments increasing appropriations by \$1,075,269 for HR-Unemployment Insurance Fund.*

### **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 7:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$4,830,345 for the ISF-Information Technology Fund.*

## **PUBLIC SAFETY**

### **Emergency Management Department**

Emergency Management experienced decreases in operating revenue that significantly impacted the budget. To address these shortfalls, the Department is requesting an increase in their Bio-Terrorism Preparedness Fund.

**Recommendation 8:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$810,344 for the Bio-Terrorism Preparedness Fund.*

## **PUBLIC WORKS AND COMMUNITY SERVICES**

### **Code Enforcement**

The Code Enforcement Department needs to draw down \$2.6 million from the Code Enforcement Cost Recovery Fund to cover revenue shortfall in the General Fund. The draw from the Code Enforcement Cost Recovery Fund was budgeted for \$3 million, however, at yearend the actual deficit came at \$2.6 million, \$431,000 less than expected. The general fund shortfall is partially the result of not materializing the budgeted \$1 million in Transient Occupancy Tax (TOT) revenue. The department experienced \$1.3 million in appropriation salaries and benefit savings which offset the revenue shortfall.

The Executive Office recommends transferring \$879,723 in revenues received in the Code Enforcement Cost Recovery Fund along with \$1.7 million in Committed Fund Balance to the General Fund- Code Enforcement budget. This draw is necessary to balance the Code Enforcement Department – General Fund budget.

**Recommendation 9:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$2,567,223 for the Code Enforcement Recovery Fund.*

### **County Service Area**

CSA 152 Cajalco Corridor Quimby funds are developer fees intended to offset the burden of new residential development places on existing park facilities. These funds may only be used for the purchase of land for recreational purposes, construction of new parks, or capital improvements to existing park and recreational facilities. The CSA requires a \$90,000 increase in appropriations for expenses related to the Woodcrest Community Improvement project that was expected to be completed in FY 2025/26. The budget increase will be offset by the Quimby reserve funds approved for this contract per Minute Order 3.50 dated July 30, 2024.

**Recommendation 10:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$90,000 for CSA 152 Cajalco Corridor Quimby.*

### ***Flood Control and Water Conservation District (District)***

The District is requesting a budget adjustment of \$10,000 to accrue expenditures for unanticipated increases in salaries, benefits and professional services within the District's Encroachment Permit fund as required to close the fiscal year. The source of revenue for this fund is based upon fee for service. It is anticipated that the increase in appropriations will be fully supported by revenue generated within the fund. The District's Encroachment Permit fund has sufficient unrestricted net assets to cover this request.

***Recommendation 11:*** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$10,000 for the Encroachments Permit Fund.*

## 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 revenues by \$530,000 for the Auditor-Controller's Office.

| <u>Fund</u> | <u>Dept ID</u> |                    | <u>Account</u>                        | <u>Amount</u> |
|-------------|----------------|--------------------|---------------------------------------|---------------|
| 10000       | 1300100000     | Auditor-Controller | 523230 Miscellaneous Expense          | 875,614       |
| 10000       | 1300100000     | Auditor-Controller | 523640 Computer Equip-Non Fixed Asset | (105,090)     |
| 10000       | 1300100000     | Auditor-Controller | 573400 Intra-Salary and Benefit Reimb | (62,750)      |
| 10000       | 1300100000     | Auditor-Controller | 574000 Intra-In Direct Costs          | (177,774)     |
| 10000       | 1300100000     | Auditor-Controller | 740080 Interest-Departmental          | 530,000       |

**Recommendation 2:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$2,138,483 for the General Fund Contributions to Other Funds and increasing estimated revenues for the Capital Improvement Fund by \$2,138,483.

| <u>Fund</u> | <u>Dept ID</u> |                                | <u>Account</u>                        | <u>Amount</u> |
|-------------|----------------|--------------------------------|---------------------------------------|---------------|
| 10000       | 1101000000     | Contribution To Other Funds    | 551100 Contribution To Other Funds    | 2,138,483     |
| 10000       | 1101000000     | Contribution To Other Funds    | 370100 Unassigned Fund Balance        | (2,138,483)   |
| 10000       | 1109000000     | Approp For Contingency-General | 581000 Approp For Contingencies       | (2,138,483)   |
| 10000       | 1109000000     | Approp For Contingency-General | 370100 Unassigned Fund Balance        | 2,138,483     |
| 30700       | 1104200000     | Cap Imp Prg-Capital Projects   | 790600 Contrib Fr Other County Funds  | 2,138,483     |
| 30700       | 1104200000     | Cap Imp Prg-Capital Projects   | 350200 AFB For Const/Capital Projects | 2,138,483     |

**Recommendation 3:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$823,206 and estimated revenues by \$40,952 for Facilities Management Department.

| <u>Fund</u> | <u>Dept ID</u> |                         | <u>Account</u>                        | <u>Amount</u> |
|-------------|----------------|-------------------------|---------------------------------------|---------------|
| 47200       | 7200200000     | FM-Custodial Services   | 513160 Pension Expense                | 40,952        |
| 47200       | 7200200000     | FM-Custodial Services   | 777540 Reimbursement Of Salaries      | 40,952        |
| 47210       | 7200300000     | FM-Maintenance Services | 513160 Pension Expense                | 664,734       |
| 47210       | 7200300000     | FM-Maintenance Services | 518180 Other Post Employment Benefits | 117,520       |
| 47210       | 7200300000     | FM-Maintenance Services | 380100 Unrestricted Net Assets        | (782,254)     |

**Recommendation 4:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$1,058,690 for FM Pass-thru Department.

| <u>Fund</u> | <u>Dept ID</u> |                         | <u>Account</u>                     | <u>Amount</u> |
|-------------|----------------|-------------------------|------------------------------------|---------------|
| 30100       | 7200800000     | FM-Department Pass-Thru | 542040 Buildings-Capital Projects  | 1,058,690     |
| 30100       | 7200800000     | FM-Department Pass-Thru | 778280 Interfnd -Reimb For Service | 1,058,690     |

**Recommendation 5:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations \$1,323,262 for FM-Real Estate.

| <u>Fund</u> | <u>Dept ID</u> |                | <u>Account</u>                     | <u>Amount</u> |
|-------------|----------------|----------------|------------------------------------|---------------|
| 47220       | 7200400000     | FM-Real Estate | 535590 Depreciation-Leases & SBITA | 1,323,262     |
| 47220       | 7200400000     | FM-Real Estate | 380100 Unrestricted Net Assets     | (1,323,262)   |

**Recommendation 6:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$1,075,269 for HR-Unemployment Insurance Fund.

| <u>Fund</u> | <u>Dept ID</u> |                        | <u>Account</u>                 | <u>Amount</u> |
|-------------|----------------|------------------------|--------------------------------|---------------|
| 46080       | 1131100000     | Unemployment Insurance | 534400 Unemployment Claims     | 1,075,269     |
| 46080       | 1131100000     | Unemployment Insurance | 380100 Unrestricted Net Assets | (1,075,269)   |

**Attachment A Summary of Recommendations**

**Recommendation 7:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$4,830,345 for the ISF-Information Technology Fund.

| <u>Fund</u> | <u>Dept ID</u> |                                | <u>Account</u>                        | <u>Amount</u> |
|-------------|----------------|--------------------------------|---------------------------------------|---------------|
| 45500       | 7400100000     | Information Technology         | 513160 Pension Expense                | 2,657,297     |
| 45500       | 7400100000     | Information Technology         | 518100 Budgeted Benefits              | 912,813       |
| 45500       | 7400100000     | Information Technology         | 518180 Other Post Employment Benefits | 460,235       |
| 45500       | 7400150000     | Converged Communication Bureau | 520240 Communications Equipment       | 750,000       |
| 45500       | 7400150000     | Converged Communication Bureau | 535561 Depreciation-Computer & Office | 50,000        |
| 45500       | 7400100000     | Information Technology         | 380100 Unrestricted Net Assets        | (800,000)     |
| 45500       | 7400100000     | Information Technology         | 380110 Unrstd N/A Pension & OPEB Liab | (4,030,345)   |

**Recommendation 8:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$810,344 for the Bio-Terrorism Preparedness Fund.

| <u>Fund</u> | <u>Dept ID</u> |                                 | <u>Account</u>                        | <u>Amount</u> |
|-------------|----------------|---------------------------------|---------------------------------------|---------------|
| 21800       | 2000100000     | Emergency Management Department | 536720 Interfnd Exp-Admin Supt Direct | 810,344       |
| 21800       | 2000100000     | Emergency Management Department | 321101 Restricted Program Money       | (810,344)     |

**Recommendation 9:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$2,567,223 for the Code Enforcement Recovery Fund.

| <u>Fund</u> | <u>Dept ID</u> |                  | <u>Account</u>                 | <u>Amount</u> |
|-------------|----------------|------------------|--------------------------------|---------------|
| 20270       | 3140100000     | Code Enforcement | 551000 Operating Transfers-Out | 2,567,223     |
| 20270       | 3140100000     | Code Enforcement | 330100 Committed Fund Balance  | (2,567,223)   |

**Recommendation 10:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$90,000 for CSA 152 Cajalco Corridor Quimby.

| <u>Fund</u> | <u>Dept ID</u> |               | <u>Account</u>                        | <u>Amount</u> |
|-------------|----------------|---------------|---------------------------------------|---------------|
| 32740       | 915201         | CSA 152 NPDES | 525440 Professional Services          | 90,000        |
| 32740       | 915201         | CSA 152 NPDES | 322100 Rst For Const/Capital Projects | (90,000)      |

**Recommendation 11:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$10,000 for the Encroachments Permit Fund.

| <u>Fund</u> | <u>Dept ID</u> |                      | <u>Account</u>                 | <u>Amount</u> |
|-------------|----------------|----------------------|--------------------------------|---------------|
| 40670       | 947160         | Encroachment Permits | 510040 Regular Salaries        | 5,000         |
| 40670       | 947160         | Encroachment Permits | 524820 Engineering Services    | 5,000         |
| 40670       | 947160         | Encroachment Permits | 380100 Unrestricted Net Assets | (10,000)      |

**ATTACHMENT B**

**FY 2024/25 Designation of Fund Balances for Encumbrances and Increase of FY 2025/26 Appropriations**

| <b>Fund</b>                  | <b>Dept ID</b> | <b>Department Name</b>          | <b>Services and Supplies</b> | <b>Other Charges</b> | <b>Capital Assets</b> | <b>Total Appropriations</b> |
|------------------------------|----------------|---------------------------------|------------------------------|----------------------|-----------------------|-----------------------------|
| 10000                        | 1000100000     | Board Of Supervisors            | \$ 63,912                    | \$ -                 | \$ -                  | \$ 63,912                   |
| 10000                        | 1102900000     | Non-EO Operations               | 16,488                       | -                    | -                     | 16,488                      |
| 10000                        | 1300100000     | Auditor-Controller              | 374,158                      | 582,567              | 24,733                | 981,458                     |
| 10000                        | 1300200000     | Internal Audit                  | 54,000                       | -                    | -                     | 54,000                      |
| 10000                        | 1300300000     | County Payroll                  | 10,526                       | -                    | -                     | 10,526                      |
| 10000                        | 1400100000     | Treasurer-Tax Collector         | 417,641                      | 586,380              | 15,704                | 1,019,725                   |
| 10000                        | 1500100000     | County Counsel                  | 249,127                      | -                    | -                     | 249,127                     |
| 10000                        | 1700100000     | Registrar Of Voters             | 49,915                       | -                    | -                     | 49,915                      |
| 10000                        | 2200100000     | District Attorney               | 216,578                      | 1,521,541            | -                     | 1,738,119                   |
| 10000                        | 2500100000     | Sheriff Administration          | 20,259                       | 27,761               | -                     | 48,020                      |
| 10000                        | 2500200000     | Sheriff Support                 | 370,570                      | -                    | -                     | 370,570                     |
| 10000                        | 2500300000     | Sheriff Patrol                  | 7,584,624                    | 111,668              | 13,595,416            | 21,291,708                  |
| 10000                        | 2500400000     | Sheriff Correction              | 2,210,195                    | 126,845              | 8,332,192             | 10,669,233                  |
| 10000                        | 2500500000     | Sheriff Court Services          | 66,074                       | -                    | -                     | 66,074                      |
| 10000                        | 2500700000     | Ben Clark Training Center       | 2,932,132                    | -                    | 515,848               | 3,447,979                   |
| 10000                        | 2501000000     | Sheriff Coroner                 | 4,585                        | -                    | 492,471               | 497,056                     |
| 10000                        | 2600100000     | Juvenile Hall                   | 407,343                      | 2,663,482            | 5,334                 | 3,076,159                   |
| 10000                        | 2600200000     | Probation                       | 882,291                      | 381,623              | -                     | 1,263,914                   |
| 10000                        | 2600700000     | Administration & Support        | 388,249                      | 184,591              | -                     | 572,840                     |
| 10000                        | 2700200000     | Fire Protection                 | 8,941,784                    | 1,194,898            | 1,357,280             | 11,493,961                  |
| 10000                        | 3120100000     | Planning                        | 21,255                       | -                    | -                     | 21,255                      |
| 10000                        | 4200100000     | Public Health                   | 9,359                        | -                    | -                     | 9,359                       |
| 10000                        | 4200200000     | California Childrens Services   | -                            | 655,183              | -                     | 655,183                     |
| 10000                        | 4200600000     | DAS - Operations                | 1,002,876                    | 1,777,224            | 262,958               | 3,043,058                   |
| 10000                        | 7300100000     | Purchasing                      | 153,695                      | -                    | -                     | 153,695                     |
| <b>Subtotal General Fund</b> |                |                                 | <b>\$ 26,447,634</b>         | <b>\$ 9,813,763</b>  | <b>\$ 24,601,936</b>  | <b>\$ 60,863,333</b>        |
| 11008                        | 2500500000     | Sheriff Court Services          | 39,992                       | -                    | -                     | 39,992                      |
| 11013                        | 2500300000     | Sheriff Patrol                  | 44,523                       | -                    | -                     | 44,523                      |
| 11018                        | 2200100000     | District Attorney               | 123,517                      | -                    | -                     | 123,517                     |
| 11028                        | 2200100000     | District Attorney               | 94,028                       | -                    | 66,380                | 160,408                     |
| 11186                        | 1300100000     | Auditor-Controller              | 8,138                        | -                    | -                     | 8,138                       |
| 20000                        | 3130100000     | Transportation                  | 262,119                      | -                    | -                     | 262,119                     |
| 20000                        | 3130500000     | Transportation Const Projects   | 13,600                       | -                    | -                     | 13,600                      |
| 20008                        | 3130700000     | Transportation Equipment        | 37,855                       | -                    | 494,727               | 532,582                     |
| 20200                        | 3100200000     | TLMA Administrative Services    | 59,500                       | -                    | -                     | 59,500                      |
| 20200                        | 3100300000     | Consolidated Counter Services   | 54,077                       | -                    | -                     | 54,077                      |
| 20250                        | 3110100000     | Building & Safety               | 12,989                       | -                    | -                     | 12,989                      |
| 20260                        | 3130200000     | Surveyor                        | 25,500                       | -                    | 11,500                | 37,000                      |
| 21100                        | 1900100000     | Agency Administration           | 9,005                        | -                    | -                     | 9,005                       |
| 21150                        | 1900100000     | Agency Administration           | 26,904                       | -                    | -                     | 26,904                      |
| 21200                        | 1900700000     | RivCoED/County Free Library     | 280,780                      | 556,549              | 604,279               | 1,441,607                   |
| 21735                        | 1300100000     | Auditor-Controller              | -                            | 64,057               | 18,500                | 82,557                      |
| 21735                        | 2000100000     | Emergency Management Department | 241,834                      | -                    | -                     | 241,834                     |
| 22250                        | 2505100000     | Sheriff Cal-Id                  | 49,500                       | -                    | -                     | 49,500                      |
| 22270                        | 2500400000     | Sheriff Correction              | 32,521                       | 59,378               | -                     | 91,898                      |
| 24550                        | 914301         | CSA 143 Rancho CA Park & Recr   | -                            | -                    | 24,777                | 24,777                      |
| 25400                        | 931235         | Business Operations             | 50,280                       | -                    | -                     | 50,280                      |
| 25400                        | 931301         | Historical                      | 6,515                        | -                    | -                     | 6,515                       |

**ATTACHMENT B**

**FY 2024/25 Designation of Fund Balances for Encumbrances and Increase of FY 2025/26 Appropriations**

| <b>Fund</b>                 | <b>Dept ID</b> | <b>Department Name</b>         | <b>Services and Supplies</b> | <b>Other Charges</b> | <b>Capital Assets</b> | <b>Total Appropriations</b> |
|-----------------------------|----------------|--------------------------------|------------------------------|----------------------|-----------------------|-----------------------------|
| 25400                       | 931302         | Gilman Ranch Historic Museum   | 6,434                        | -                    | -                     | 6,434                       |
| 25400                       | 931303         | Jensen Alvarado Historic Ranch | 9,410                        | -                    | -                     | 9,410                       |
| 25400                       | 931405         | Lake Cahuilla Park             | 24,550                       | -                    | -                     | 24,550                      |
| 25400                       | 931409         | Rancho Jurupa Park             | 12,285                       | -                    | -                     | 12,285                      |
| 25430                       | 931170         | Habitat & Open Space Mgmt.     | 21,640                       | -                    | -                     | 21,640                      |
| 25510                       | 931108         | Park Residences Util & Maint.  | 10,592                       | -                    | -                     | 10,592                      |
| 25620                       | 931750         | Lake Skinner Park              | 90,225                       | -                    | 65,277                | 155,502                     |
| 33100                       | 931105         | Park Acq & Dev. District       | 41,363                       | -                    | 906,669               | 948,032                     |
| <b>Subtotal Other Funds</b> |                |                                | <b>\$ 1,689,675</b>          | <b>\$ 679,983</b>    | <b>\$ 2,192,108</b>   | <b>\$ 4,561,766</b>         |
| <b>Grand Total</b>          |                |                                | <b>\$ 28,137,309</b>         | <b>\$ 10,493,746</b> | <b>\$ 26,794,044</b>  | <b>\$ 65,425,098</b>        |