

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA

# FISCAL YEAR 2024/25

## MIDYEAR BUDGET REPORT

PREPARED BY THE EXECUTIVE OFFICE

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**BUDGET OUTLOOK**

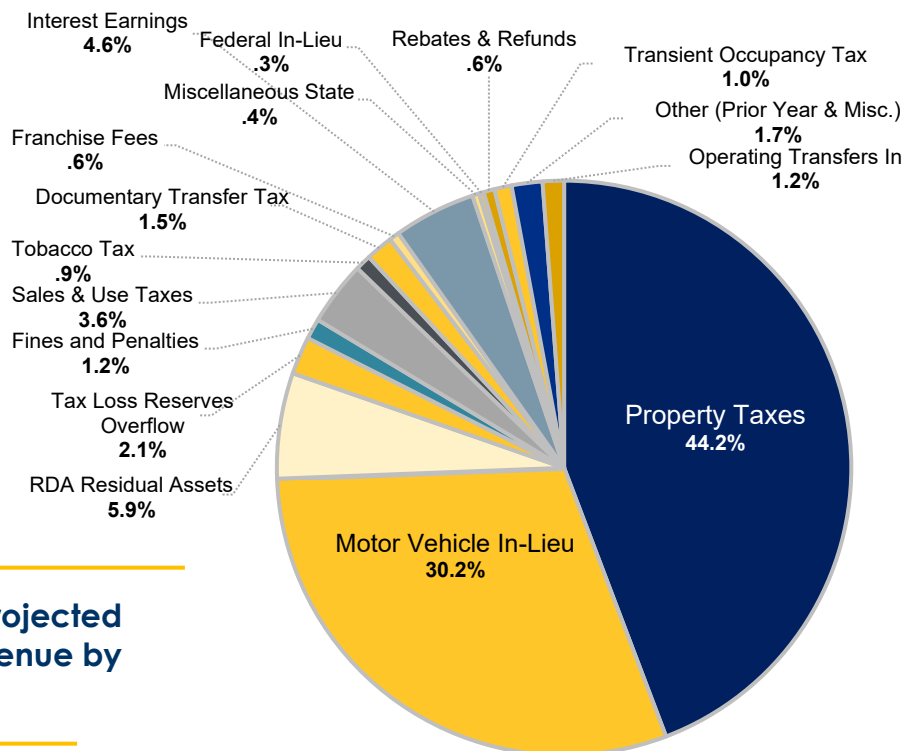
**Discretionary Revenue Projections**

**Revenue Available for General Purpose Spending (Projected)**

In Millions

	FY2024/25 Adjusted Budget	Midyear Estimate	Change From Adjusted Budget	% Change
Property Taxes	\$556.0	\$574.5	\$18.5	3%
Motor Vehicle In-Lieu	392.0	392.0	0.0	0%
RDA Residual Assets	72.2	77.2	5.0	7%
Tax Loss Reserve Overflow	27.5	27.5	0.0	0%
Fines and Penalties	14.0	15.1	1.0	7%
Sales & Use Taxes	48.6	46.8	(1.8)	- 4%
Tobacco Tax	11.5	11.5	0.0	0%
Documentary Transfer Tax	16.6	19.9	3.3	20%
Franchise Fees	7.4	7.4	0.0	0%
Interest Earnings	41.6	60.0	18.4	44%
Miscellaneous State	4.8	5.0	0.2	4%
Federal In-Lieu	3.5	3.5	0.0	0%
Rebates & Refunds	8.1	8.0	(0.1)	-2%
Transient Occupancy Tax	13.6	12.6	(1.0)	- 8%
Other (Prior Year & Misc.)	17.2	22.6	5.4	32%
Operating Transfers In	27.9	15.5	(12.4)	-44%
	<b>\$1,262.7</b>	<b>\$1,299.2</b>	<b>\$36.5</b>	<b>3%</b>

General purpose revenue, or discretionary revenue, is unrestricted funds that counties receive from various sources, such as property taxes, sales and use taxes, motor vehicle in-lieu, interest earnings, and other revenue streams. Discretionary revenue is used to fund a wide range of government functions and services, including mandates and other services not covered by state and federal grants or service charges. As of midyear, total Projected Discretionary Revenue estimates are up \$36.5 million from adjusted budget projections.



**Percent of Total Projected Discretionary Revenue by Source**

**Prop 172 Revenue**

Prop 172 was enacted by California voters in November 1993 to establish a permanent statewide half-cent sales tax for support of local public safety functions. Currently, Prop 172 revenue is projected **\$9.2 million** lower than adjusted budget. Revenue is expected to hold at projected levels with nominal growth estimated in FY 2025/26.

**Revenue Available for Public Safety Functions (Projected)**

In Millions

	FY 2024/25 Adjusted Budget	Midyear Estimate	Variance
<b>Prop. 172 Public Safety Sales Tax</b>	<b>\$302.6</b>	<b>\$293.4</b>	<b>(\$9.2)</b>

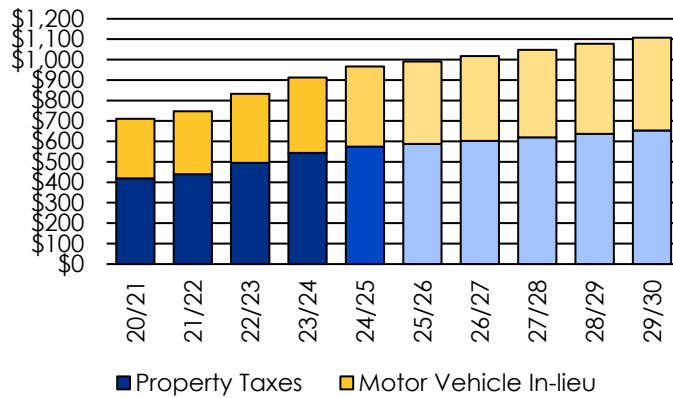
**Projected Year-End Financial Positions**

Projected Financial Position General Fund 10000 (In Millions) As of FY 2024/25		
	FY 2024/25 Adjusted Budget	FY 24/25 Midyear
<b>Beginning Fund Balance</b>	\$ 698	\$ 762
Plus: Projected Discretionary Revenue	1,263	1,299
Less: Net County Cost (NCC)	1,240	1,240
<b>Net Savings/Deficit From Operation</b>	23	59
<b>Use of Unassigned Fund Balance</b>	-	(90)
<b>Ending Reserves/Unassigned Fund Balance</b>	\$ 720	\$ 731
<b>Board Required Reserves Limit (25% of Discretionary Revenue)</b>	\$ 316	\$ 325
<b>GFOA – 2 months of General Fund Operating Expenditures</b>	\$ 775	\$ 775

**Property Taxes**

Property tax revenue and motor vehicle revenue (received in lieu of property taxes) were both budgeted based on a 6% growth in assessed values. Property tax revenue increased by \$18.5 million, while motor vehicle in-lieu revenue remained consistent with the adjusted budget.

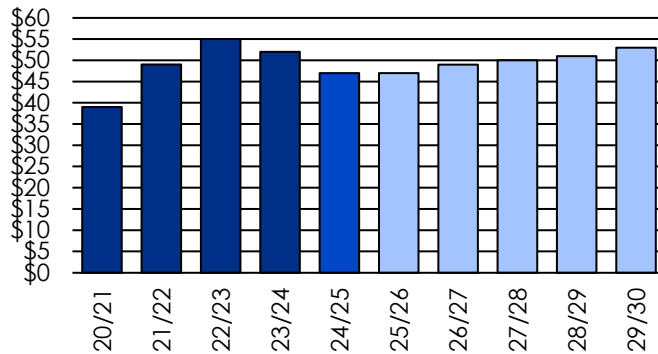
Property Taxes & Motor Vehicle In-lieu (in millions)



**Sales and Use Taxes**

This report indicates that the county’s current sales and use tax projections show a decrease of \$1.8 million compared to the adjusted budget. Overall, most sales and use tax categories are performing slightly below the levels of the prior year. According to data from HdL Companies, sales tax revenues are expected to decrease in FY 2024/25 and further in FY 2025/26, following a second consecutive year of statewide revenue declines. Revenue increases are anticipated to begin in FY 2026/27, with slight and gradual growth expected in subsequent years.

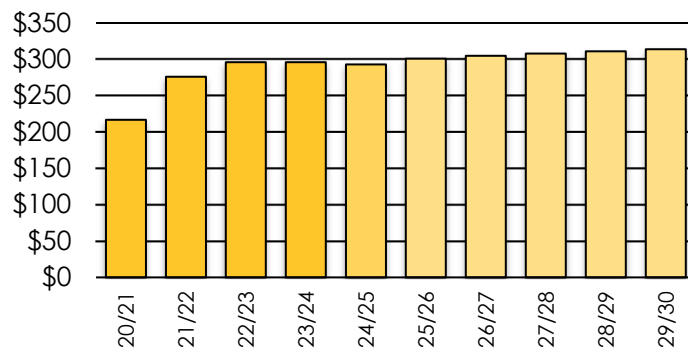
Sales & Use Tax Revenue



**Prop. 172 Public Safety Sales Tax**

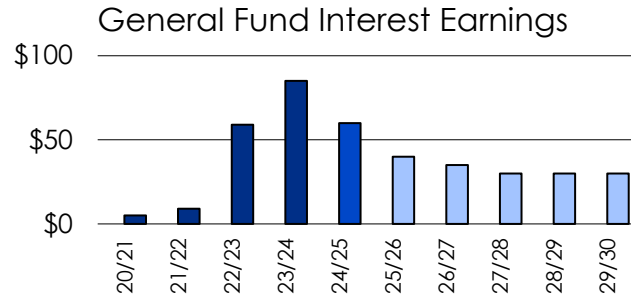
The county’s Prop. 172 public safety sales tax revenue is affected both by changes in the overall statewide pool of revenue as well as changes in the county’s pro rata share of that pool relative to other participants. As of this report, HdL Companies is projecting FY 2024/25 revenue to be \$293.4 million, a decrease of \$9.2 million from the adjusted budget. Furthermore, Prop. 172 revenues are anticipated to decline by 1% when compared to FY 2023/24. However, in FY 2025/26, statewide public safety revenues are estimated to grow by 2.7% based on the current pro-rata factors published by the State Controller’s Office (SCO) in fall 2024.

Prop 172 Revenue Trend



**Interest Earnings**

The County General Fund (GF) interest earnings projection is \$60 million for FY 2024/25, which includes factors such as projected GF balances in the Treasurer-Tax Collector’s Pooled Investment Fund (TPIF), as well as current and projected levels of interest rates.

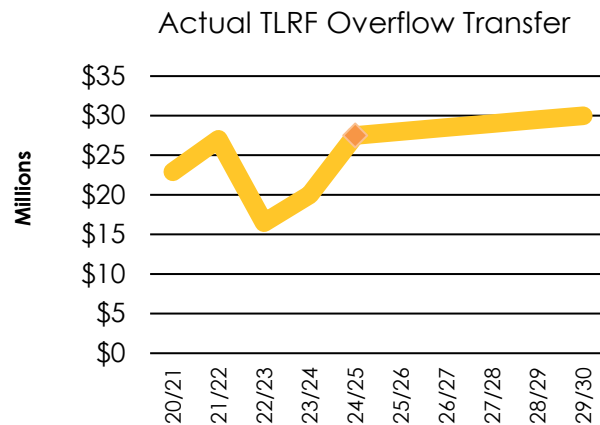


The Federal Open Market Committee (FOMC) has recently cut the federal funds rate by 0.50% (0.25% on November 7<sup>th</sup> and 0.25% on December 18<sup>th</sup>). The current target range is 4.25% - 4.50%. Unexpected changes to the pace and magnitude of future federal funds rate cuts and deviation from expected GF balances, will affect the current projection. Rate cuts have been lower than anticipated and markets are now projecting fewer than previously expected. As a result, the interest earnings projection may be revised upward should interest rates and GF balances materialize as projected. The TPIF is structured to meet participants expected and unexpected funding needs, with most funds invested within a year. Consequently, rate changes will impact the TPIF earnings rate, with the maturity composition of the TPIF influencing how quickly it translates to earnings.

The Treasurer Tax Collector will monitor earnings estimates and update the budget staff in case of any material changes.

**Teeter Tax Losses Reserve Fund (TLRF) Overflow**

The Teeter Plan provides for a tax distribution procedure by which secured roll property taxes are distributed to taxing agencies within the County included in the Plan on the basis of the tax levy, rather than on the basis of actual tax collections. In return, the county retains the actual taxes received, plus penalties and interest on delinquent taxes. The TLRF captures revenues and expenditures associated with the program. Revenue exceeding financing costs and the necessary tax loss reserve is discretionary revenue released to the general fund annually. The annual release is in accordance with the revenue and taxation code, and consistent with prudent risk management. The TLRF revenue remains unchanged at \$27.5 million.



## Budget Outlook

### ***Long-Range Budget Schedule\****

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

- **March 17, 2025** – FY 2025/26 Budget Submittals Due from Departments
- **April 11, 2025** – Third Quarter Status Report Due from Departments
- **May 20, 2025** – Third Quarter Report on Board Agenda
- **June 9, 2025** – Presentation of the FY 2025/26 Recommended Budget and Opening of Budget Hearings.
- **June 10, 2025 (as necessary)** – Presentation of the FY 2025/26 Recommended Budget and Continuation of Budget Hearings.
- **June 24, 2025** – Approval of FY 2025/26 Adopted Budget
- **June 30, 2025** – Statutory Deadline for Approval of FY 2025/26 Budget

\*These dates have been coordinated to work with the Board's approved 2025 meeting calendar

## CURRENT BUDGET STATUS

### APPROPRIATIONS FOR CONTINGENCY

Contingency covers urgent, unforeseeable events such as revenue shortfalls, unanticipated expenditures, uncorrectable budget overruns and mission-critical issues at the Board's discretion. The adopted budget appropriated \$5 million for contingency. During first quarter adjustments, the board authorized a replenishment of \$15 million. The total net reduction for the year is \$2.1 million, which takes the contingency level to \$17.9 million, as summarized in the table below.

<b>Use of General Fund Appropriations for Contingency</b>					
		<b>Cost Adjustment</b>	<b>Replenish- ment</b>	<b>Total Adjustment</b>	<b>Balance 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	Executive Office – Travel reimbursements for Surviving Families of Riverside County Fallen Peace Officers.	137,635	-	(137,635)	
11/5/24 Item 3.52	Executive Office – Professional Services for Planning Department.	100,000	-	(100,000)	
12/3/24 Q1 Rec. #5	Replenish Contingency.	0	15,000,000	15,000,000	
12/3/24 Item 3.28	Treasurer-Tax Collector – New office space in Temecula.	595,752	-	(595,752)	
1/14/25 Item 3.2	EO – Grant software purchase.	31,830	-	(31,830)	
<b>Total Adjustments as of February 4, 2025</b>		<b>2,100,423</b>	<b>15,000,000</b>	<b>12,899,577</b>	<b>17,899,577</b>



# Current Budget Status

## SUMMARY OF BUDGET ADJUSTMENT RECOMMENDATIONS

Rec No.	Departments	Adjustment Description	Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
1	Executive Office - Subfund Operations	Transfer balance from the OPEB Designated Fund to the new Section 115 OPEB Trust Fund.		655,843
2	Executive Office – Contributions to Health and Mental Health	Increase revenues and distribution of funds.	42,978,680	
3	Executive Office	City of Banning sales tax payment.	21,840	
4	Housing and Workforce Solutions	Increase in salary & benefits and internal service costs.	150,000	
5	Office on Aging	Increase in grant funding and MOU costs.	1,747,850	
6	Facilities Management	Shalimar building flood repairs and tree trimming services.	23,274	
7	Facilities Management	Multiple community center repairs.	349,759	120,000
8	Human Resources	Increased costs to Medical Retiree Health Insurance and other benefits.	14,750,000	
9	Human Resources	Increased claims and costs for Delta Dental PPO.		4,100,000
10	Human Resources	Increased Unemployment Insurance claims and costs.		400,000
11	Human Resources	Increased Long Term Disability claims and costs		350,000
12	Human Resources	Increased claims and costs to HR Local Advantage Blythe Dental.		15,000
13	Purchasing	Facilitate transfer of the fund balance from Surplus Services to Fleet Services.		556,684
14	District Attorney	Increase in Board of State and Community Corrections Organized Retail Theft Vertical Prosecution grant.	397,216	
15	District Attorney	Increased costs associated with capital improvements to existing DA infrastructure.	500,000	
16	District Attorney	Increased costs for the investigation and prosecution of real estate fraud activity.	1,132,727	
17	District Attorney	Carryover of balances authorized by the California Department of Insurance (DOI) for Auto Insurance Fraud and Auto Insurance Fraud-Urban.	90,750	
18	Probation	Transfer budget between Probation Field and Institution operations to Administration – No Impact to Budget.	N/A	
19	Sheriff - Patrol	Increased salary & training costs for CATCH (Computer and Technology Crimes High Tech Task Force.	183,000	

## Current Budget Status

Rec No.	Departments	Adjustment Description	Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
20	Sheriff - Patrol	Increased salary costs for the Drug Endangered Children (DEC) Team.	326,471	
21	Sheriff - Patrol	Adjustment of budget from Intra Salary and Benefit Reimbursement to Regular Salaries – No Impact to Budget	N/A	
22	Sheriff - PSEC	Replace critical assets within the PSEC system.		900,000
23	Sheriff - Correction	Reimbursement from the State for back fill positions used for personnel attending training.	181,770	
24	Sheriff - Correction	Reducing appropriations and estimated revenues for CA-AB 118 Local Revenue	(6,692,379)	
25	Sheriff - Correction	Allocation of CIP funds for approved projects.	311,117	
26	Sheriff - Correction	Reimbursement for staff services.	799,992	
27	Sheriff - Correction	Reimbursement for providing law enforcement services and Liberty Healthcare's services.	1,715,596	
28	Sheriff – Corrections	Transfer of budget between Correction and Ben Clark Training Center – No Impact on Budget	N/A	
29	Sheriff – Coroner	Reimbursement request for July-December 2024 Capital Improvement Program (CIP) claims.	2,714	
30	Sheriff – Public Administrator	Increase in revenue for commissions on estates.	312,000	
31	Sheriff – Support	Increase to address critical computer server needs.		177,000
32	Department of Animal Services	Increase in pharmaceuticals to cover high demand of spay and neuter surgeries.	750,000	
33	Department of Animal Services	Transfer of budget from salary savings to cover other increasing department expenses – No Impact to Budget .	N/A	
34	CFD Administration	Increase in consultant fees related to new CFD formations.	32,000	49,000
35	CSA 36 - Idyllwild Lighting	Increase to provide temporary restrooms at the public recreation area and to cover increase in liability insurance costs.	2,000	
36	CSA 51 – Desert Center	Increase to establish a budget for new aerating equipment.	20,000	
37	CSA 62 – Ripley Dept Service	Increase to address emergency water tank and manhole maintenance.		71,000
38	CSA 104 - Santa Ana	Increase to prepare roads for weather events and to reimburse TLMA for road services.		122,500
39	CSA105 – Happy Valley Rd Maint	Increase to prepare roads for weather events and to reimburse TLMA for road services.		90,200

## Current Budget Status

Rec No.	Departments	Adjustment Description	Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
40	CSA 108 – Road Improvement Maint	Increase to cover the shared cost of a skid-steer bobcat road repair loader.		23,600
41	CSA 122 – Mesa Verde Lighting	Increase for emergency water plant repairs, replacement of fire hydrants, and an increase in fleet and electricity expenses.		118,700
42	CSA 143 – Rancho CA Park & Rec	Increase cover administrative costs from FY2023/24 and increased liability insurance costs.	70,000	
43	CSA 145 – Sun City Park	Final transfer of remaining interest revenue to the CSA Administration fund.		36,968
44	CSA 149 – Wine Country	One-time trail improvement project along De Portola Road, and authority to purchase one vehicle.	120,700	23,600
45	CSA 152 - NPDES	Increases to consumer price index contract, landscaping contract and liability insurance.		44,000
46	Perris Valley Cemetery	Increase in staffing and project costs related to a flood prevention project.	148,492	
47	Edward Dean Museum	Increased costs for health and safety related projects.		38,000
48	Economic Development	Increase to establish a budget to move remaining funds to the Riverside County Flood Control and Water Conservation District.		14,000
49	Economic Development	Increase to establish a budget for the purchase of communications equipment to be used in conferences.	11,500	
50	Environmental Health	Increased costs related to the Hadley's Warehouse Tenant Improvement (TI) project in Cabazon.	97,000	
51	Environmental Health	Waste hauler expense incurred during year-end FY 2023/24 carried forward to FY 2025/26.	700,000	
52	Regional Parks and Open-Space District	Return of Santa Ana Watershed Project Authority funds allocated for unsold mitigation credits.		2,200,000
53	Regional Parks and Open-Space District	Transfer of budget between department IDs for carpool related expenses – No Impact to Budget.	N/A	
54	Regional Parks and Open-Space District	Transfer of budget between department IDs – No Impact to Budget.	N/A	
55	TLMA	Increase to cover costs associated with vendor payment.	150,000	
56	TLMA – Counter Services	Increased to cover unanticipated change order CIP costs.		225,000
<b>All budget adjustment recommendations are shown in attachment A following the department summaries.</b>				
Additional Assets				
Rec No.	Departments	Request		
44	CSA 149 – Wine Country	1 Bobcat skid-steer road repair loader.		

## **FINANCE & GOVERNMENT SERVICES**

### **Executive Office**

The Executive Office has facilitated the creation of a separate Section 115 Trust fund for Other Post Employment Benefits (OPEB). This newly established fund will maintain its own interest and enable more effective tracking of transactions within the fund. A budget adjustment is required to transfer the balances from the old OPEB Designated Fund to the new Section 115 OPEB Trust Fund.

**Recommendation 1:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for the Other Post Employment Benefits Trust Fund by \$665,843.*

Due to an increase in Vehicle License Fee and sales tax revenue, a budget adjustment is required to properly allocate the additional funds. This adjustment will ensure increases in appropriations for distribution to the various departments.

**Recommendation 2:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for Contributions to Health and Mental Health by \$42,978,680.*

The sales tax sharing agreement signed by the Board of Supervisors on December 5, 2000, Agenda Item No. 3.8 between the County of Riverside and the City of Banning approves the transfer of a portion of sales taxes collected in the unincorporated area of Cabazon to be sent to the City of Banning on a quarterly basis. For fiscal year 2024/25 the estimated portion of sales tax owed to the City of Banning is projected to be more than originally budgeted and a budget adjustment is requested to increase appropriations and revenues to make the obligated payments.

**Recommendation 3:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Executive Office by \$21,840.*

## **HUMAN SERVICES**

### **Housing and Workforce Solutions (HWS)**

Housing and Workforce Solutions is requesting a total budget adjustment of \$150,000. Salaries and benefits appropriation requires an increase of \$100,000 due to a change in payroll accounting methodology between divisions within HWS. An additional adjustment of \$50,000 is to accommodate projected annual costs for internal service and support allocations.

**Recommendation 4:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Housing and Workforce Solutions Department by \$150,000.*

## Current Budget Status

### Office On Aging

The Riverside County Office on Aging (RCOoA) is requesting an increase of \$1.7 million to the previously submitted estimates, resulting in an amended annual budget of \$31.4 million. This adjustment includes an increase of \$1.2 million due to one-time funding received in December 2024 for the FY 2024/25 budget from the California Department on Aging (CDA), which was approved by the Board of Supervisors on June 25, 2024, Agenda Item 3.39. Additionally, there have been a few changes in Memorandums of Understanding (MOUs) between RCOoA and other county departments that were not reflected in the FY 2024/25 budget submission.

**Recommendation 5:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Riverside County Office of Aging by \$1,747,850.*

### INTERNAL SERVICES

#### Facilities Management (FM)

Facilities Management is requesting a budget adjustment for building repairs in the National Date Festival Fund. The air conditioning unit at the Fair's Shalimar building leaked and burst, causing a flood that necessitated building repairs. Additionally, tree trimming services were required to avoid hazardous situations at the Fair.

**Recommendation 6:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the National Date Festival by \$23,274.*

Facilities Management is requesting a budget adjustment for renovation and repairs in multiple Community Centers. The Norton Younglove Community Center requires renovations and repairs including flooring, new doors, interior and exterior painting, and kitchen upgrades. The Mead Valley Community Center needs to design and install an independent mechanical system in the senior room that can be operated on the existing emergency generator. The Good Hope Community Center needs to evaluate and upgrade various electrical system additions to meet current building code requirements. The Lakeland Village Community Center needs to upgrade the manual transfer switch and electrical components to support the mechanical system/unit for the Banquet Hall.

**Recommendation 7:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$469,759 and estimated revenues by \$349,759 for the Community & Rec. Centers Department.*

#### Human Resources (HR)

The County of Riverside covers Medical Retiree Health Insurance for its employees. The cost to cover Retirees Health Insurance and other County Benefits is projected to be \$9.75 million, which exceeds the budgeted expectation of \$5 million. The primary cause for this budget adjustment is the increase in coverage for retirees. The average increase is 3.1% on a quarterly basis based on FY 2022/23 and FY 2023/24. The existing fund

balance held in reserve for this purpose will cover increased expenditures. Furthermore, the Board of Supervisors approved Form 11 on February 6, 2024, Agenda Item 3.32. The Executive Office, in partnership with Human Resources, will reduce the overall allocations to departments by a one-time augmentation utilizing identified reserves to offset FY 2024/25 General Liability/Auto Liability insurance obligations.

**Recommendation 8:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for Human Resources by \$14,750,000.*

The HR-Delta Dental PPO budget is performing higher than expected, leading to claims expenditures exceeding member premium collections. The FY 2023/24 professional services and claims increased by 36% and 56%, respectively, compared to the previous fiscal year. The year-to-date actuals for FY 2024/25 continue to show an upward trend. The existing fund balance held in reserve for this purpose will cover the increased anticipated expenditures. This adjustment will reduce reserves and ensure timely payments of dental claims.

**Recommendation 9:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the HR Delta Dental PPO Fund by \$4,100,000.*

The HR – Unemployment Insurance budget is exceeding expectations, leading to claims expenditures that surpass member premium collections. Unemployment claims for FY 2023/24 increased by 53% compared to the previous fiscal year, and the year-to-date actuals for FY 2024/25 continue to show an upward trend. The existing fund balance held in reserve for this purpose will cover the anticipated increase in expenditures. This adjustment will reduce reserves and ensure timely payments of unemployment claims.

**Recommendation 10:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the HR Unemployment Insurance Fund by \$400,000.*

The HR – Long-Term Disability budget is currently outperforming expectations, leading to claims expenditures that surpass member premium collections. The Insurance-Other expenses for the fiscal year 2023/24 have risen by 21% compared to the previous fiscal year. Additionally, the year-to-date actuals for 2024/25 continue to show an upward trend. The existing fund balance, held in reserve for this purpose, will cover the anticipated increase in expenditures. This adjustment will reduce the reserves and ensure the timely payment of long-term disability claims.

**Recommendation 11:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the HR Long Term Disability Insurance Fund by \$350,000.*

The HR-Local Advantage Blythe Dental budget is performing higher than expected, leading to claims expenditures exceeding member premium collections. The existing fund balance held in reserve for this purpose will cover the increased anticipated expenditures.

## Current Budget Status

This adjustment will reduce reserves and ensure timely payments of dental claims.

**Recommendation 12:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the HR Local Advantage Blythe Dental Fund by \$15,000.*

### **Purchasing and Fleet Services**

The Purchasing – Surplus division requires a budget adjustment of \$556,684 to increase appropriations and facilitate the transfer of the fund balance from Surplus Services to Fleet Services. As Surplus Services no longer operates as a standalone division and has been absorbed under Fleet Services, the current balances need to be transferred to Fleet Services to fully close this fund. The earmarked funds will support surplus operations under the Fleet umbrella.

**Recommendation 13:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Purchasing Surplus Services Division by \$556,684.*

## **PUBLIC SAFETY**

### **District Attorney (DA)**

The District Attorney's Office is requesting a budget adjustment to increase the projected revenues from the Board of State and Community Corrections Organized Retail Theft Vertical Prosecution grant. This grant was established in the State Budget Act of 2022 (Assembly Bill 178, Chapter 45, Statutes of 2022) and provides funding to California District Attorney's Offices for the purpose of addressing increased levels of retail theft property crimes by using a vertical prosecution model. The requested adjustment is necessary due to increased grant activity that occurred post the budgetary cycle.

**Recommendation 14:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the District Attorney by \$397,246.*

The District Attorney's Office is requesting a budget adjustment within the Federal Asset Forfeiture subfund to address various additional expenditures to be incurred due to significant capital improvements to existing DA infrastructure. The source of funding is forfeiture seizures as determined by the Federal Department of Justice. The availability of resources is directly related to adjudicated seizures of forfeitures, which are made directly into the subfund. This is a non-general fund budget request.

**Recommendation 15:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the District Attorney by \$500,000.*

The District Attorney's Office is requesting a budget adjustment within the Grant Theft Auto (GTA) subfund to address various additional expenditures related to the

investigation and prosecution of real estate fraud activity. Recently, a lease facility for the GTA Task Force became available in the City of Perris. This adjustment aims to ensure that a portion of the lease costs incurred this fiscal year are covered. The source of funding is vehicle license fees authorized by the Board of Supervisors on June 4, 2024, Agenda Item 3.21. The availability of resources is directly related to fees from licensing fees deposited directly into the subfund. This is a non-general fund budget request.

**Recommendation 16:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the District Attorney by \$1,132,727.*

The District Attorney's Office is requesting a budget adjustment to incorporate the approved carryover balances authorized by the California Department of Insurance (DOI) for Auto Insurance Fraud and Auto Insurance Fraud-Urban. These awards are used for the investigation and prosecution of automobile-related crimes.

**Recommendation 17:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the District Attorney by \$90,750.*

### **Probation**

In alignment with its 5-year Strategic Plan, the Probation Department expanded its training operations to ensure that employees are provided the knowledge and skills needed to be effective in their roles. Although the department did not increase the overall number of positions, there was a shift of resources from Field and Institution operations to Administration to build the Institutions Training Officer program. As a result of this shift, the department is anticipating a shortfall in salaries and benefits within its Administration & Support budget.

**Recommendation 18:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for the Probation Department by \$650,000.*

### **Sheriff**

The Riverside County Sheriff's Patrol Division is requesting a budget adjustment of \$183,000 for the Computer and Technology Crimes High Tech Task Force (CATCH) Multi-Agency Memorandum of Understanding. This adjustment will fund salaries and training for CATCH personnel.

**Recommendation 19:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$183,000.*

The Riverside County Sheriff's Patrol Division is requesting a budget adjustment of \$326,471 for the Cal-MMET Apportionment Memorandum of Understanding between the Sheriff's Office and the Department of Public Social Services (DPSS). This will fund salaries, benefits, and overtime for the Drug Endangered Children (DEC) Team.



## Current Budget Status

**Recommendation 20:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$326,471.*

The Riverside County Sheriff's Patrol Division is requesting a budget adjustment of \$153,250 for the RUHS Public Health and Sheriff's Office Riverside Overdose Data to Action (RODA) MOU and the RUHS Public Health and Sheriff's Office Youth Suicide Crisis MOU. This adjustment will fund the salaries of Crime Analyst positions within the Sheriff's Office.

**Recommendation 21:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for the Sheriff's Department by \$153,250.*

The Sheriff's Public Safety Enterprise Communication (PSEC) system is requesting a budget adjustment of \$900,000 to utilize the Five-Year Capital Asset Replacement Fund. This adjustment is necessary to replace critical assets within the PSEC system, as approved by the Board of Supervisors on January 14, 2025, Agenda Item 3.9.

**Recommendation 22:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the PSEC Sheriff-Internal Service Fund by \$900,000.*

The Riverside County Sheriff's Correction Division is requesting a budget adjustment for the Standards and Training for Corrections (STC) program. This adjustment seeks reimbursement from the State for backfill positions used for personnel attending training. The annual training plan was approved by the Board of State and Community Corrections (BSCC) on July 18, 2024.

**Recommendation 23:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$181,770.*

The Riverside County - Community Corrections Partnership Executive Committee (CCPEC) approved the FY 2024/25 Budget Request at its quarterly meeting held on October 1, 2024. A \$6.7 million budget adjustment request for Corrections under account CA-AB 118 Local Revenue will reflect the total AB109 budget request of \$42.8 million approved for the Corrections Division by the CCPEC.

**Recommendation 24:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments decreasing appropriations and estimated revenues for the Sheriff's Department by \$6,692,379.*

The Riverside County Sheriff's Correction Division is requesting a budget adjustment in the amount of \$311,117 for Capital Improvement Program (CIP) reimbursement, as approved by the Board of Supervisors on April 4, 2023, Agenda Item 3.24. Claims have been submitted to the County Executive Office for posted expenses on approved CIP projects for the division.

**Recommendation 25:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$311,117.*

The Riverside County Sheriff's Correction Division is requesting a budget adjustment for the Early Access & Stabilization Services (EASS) Program. This adjustment seeks reimbursement for providing law enforcement services of 2.4 Full-Time Equivalent Correctional Deputies at each location, Larry D. Smith Correctional Facility and Robert Presley Detention Center, as part of the approved agreement.

**Recommendation 26:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$799,992.*

The Riverside County Sheriff's Correction Division is requesting a budget adjustment for the Jail Based Competency Treatment (JBCT) Program. This adjustment seeks reimbursement for providing law enforcement services and Liberty Healthcare's services, as stipulated in the approved agreement.

**Recommendation 27:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$1,715,596.*

The Riverside County Sheriff's Ben Clark Training Center is requesting a budget adjustment of \$2.7 million. This adjustment is to transfer funds from Sheriff-Corrections to the Ben Clark Training Center in order to cover the annual costs of the Taser 10.

**Recommendation 28:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for the Sheriff's Department by \$2,700,000.*

The Riverside County Sheriff's Coroners Division is requesting a budget adjustment of \$2,714 for claims from July through December 2024 for CIP reimbursement, as approved by the Board of Supervisors on April 4, 2023, Agenda Item 3.24. Claims were submitted to the Riverside County Executive Office for posted expenses on approved CIP projects for the division as of December 31, 2024.

**Recommendation 29:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$2,714.*

The Riverside County Sheriff's Public Administrator's Division is requesting a budget adjustment of \$312,000 to recognize unbudgeted revenue for commissions on estates and to increase appropriations.

**Recommendation 30:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$312,000.*

## Current Budget Status

The Riverside County Sheriff's Support Division is requesting a budget adjustment of \$177,000 to address critical computer server needs. The existing servers require maintenance and storage expansions. Additionally, the current system is incompatible with newer servers, necessitating an immediate upgrade. This storage is essential for housing files from the Warrants Unit and other Sheriff's Office divisions. The Sheriff's Office recommends this budget adjustment from Warrant Fund 11087 to fund this project.

**Recommendation 31:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Sheriff's Department by \$177,000.*

## PUBLIC WORKS AND COMMUNITY SERVICES

### Animal Services

The Riverside County Department of Animal Services is requesting a \$750,000 budget adjustment to cover increased pharmaceutical expenditures resulting from a higher volume of spay/neuter surgeries. Additionally, the department has experienced a rise in bus deployments and greater medical needs for animals in its care, further contributing to the increased costs.

**Recommendation 32:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Department of Animal Services by \$750,000.*

The Riverside County Department of Animal Services is currently operating within the approved budget, but several adjustments are needed. Regular salaries are being decreased due to unfilled positions and the time between vacancies and new hires. Increases in appropriations are necessary for veterinary services due to higher spay/neuter surgery costs by partner entities, instrument minor medical for additional surgical packs, fleet services for high repair costs on older vehicles, and carpool expenses due to rising vehicle costs. Additionally, utilities are projected to exceed the current budget and need to be covered.

**Recommendation 33:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for the Department of Animal Services by \$2,000,000.*

## Economic Development

### Community Facilities Districts (CFD)

Community Facilities Districts Administration covers overall operational administration services for all CFD divisions and requires an increase in appropriation to cover consultant fees related to new CFD formations. The increase will be partially offset by an increase in Development Fees revenue and an increase in Utilities, with the remaining offset by the use of available fund balance.

**Recommendation 34:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$81,000 and estimated revenues by \$32,000 for Community Facilities Districts.*

### **County Service Areas (CSA)**

#### *County Service Area 36 – Idyllwild Lighting*

CSA 36 covers street lighting, park, and recreation services for the unincorporated community in Idyllwild. The area requires an increase in appropriations to provide temporary restrooms at the public recreation area and to cover the increase in liability insurance costs. The budget increase will be offset by utility reimbursement revenue.

**Recommendation 35:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the CSA 36 Fund by \$2,000*

#### *County Service Area 51 – Desert Centre – Multi*

CSA 51 provides lighting, water, and sewer services throughout Desert Center and Lake Tamarisk. It requires an increase in appropriations to establish a budget for new aerating equipment. The budget increase will be offset by special assessment tax revenue.

**Recommendation 36:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the CSA 51 Fund by \$20,000.*

#### *County Service Area 62 – Ripley Dept Service*

CSA 62 provides water and sewer services to the unincorporated community of Ripley. It requires a \$71,000 increase in appropriations to address emergency water tank and manhole maintenance. This increase will be offset by the available fund balance.

**Recommendation 37:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 62 Fund by \$71,000.*

#### *County Service Area 104 – Santa Ana*

CSA 104 provides road maintenance and improvement services to the unincorporated community of Sky Valley, located east of Cathedral City. The CSA requires a \$122,500 increase in appropriations to prepare roads for upcoming weather events, to reimburse the Transportation and Land Management Agency for road services, and to cover the shared cost of a skid-steer bobcat road repair loader. The increase will be offset by the available fund balance.

**Recommendation 38:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for CSA 104 Fund by \$122,500.*

## Current Budget Status

### *County Service Area 105 – Happy Valley Rd Maintenance*

CSA 105 provides road maintenance and improvement services to the unincorporated community of Indio Hills, located east of Thousand Palms. The CSA requires a \$90,200 increase in appropriations to prepare roads for upcoming weather events and to reimburse the Transportation and Land Management Agency for road services. The increase will be offset by the available fund balance.

**Recommendation 39:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for CSA 105 Fund by \$90,200.*

### *County Service Area 108 – Road Improvement Maintenance*

CSA 108 provides road maintenance for the Minto Way area and requires an increase in appropriations to cover the shared cost of a skid-steer bobcat road repair loader. The budget increase will be offset by the use of the available fund balance.

**Recommendation 40:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 108 Fund by \$23,600*

### *County Service Area 122 – Mesa Verde Lighting*

CSA 122 provides lighting and water system services to the unincorporated community of Mesa Verde. It requires a \$118,700 increase in appropriations to cover emergency water plant repairs, replacement of fire hydrants, and an increase in fleet and electricity expenses. The increase will be offset by fund balance.

**Recommendation 41:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 122 Fund by \$118,700.*

### *County Service Area 143 – Rancho CA Park*

CSA 143 provides street lighting, landscaping, park, and recreation services to the unincorporated community east of Murrieta. It requires an increase in Services and Supplies to cover administrative costs related to FY 2023/2024 that were billed after the year-end deadlines and increased liability insurance costs. Additionally, a budget needs to be established in Capital Assets for a new bocce ball court. The budget increase will be offset by special assessment tax revenue.

**Recommendation 42:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the CSA 143 Fund by \$70,000.*

### *County Service Area 145 – Sun City Park*

CSA 145 Quimby covers the City of Menifee's Park dedicated fees and requires an increase in appropriations to cover the final transfer of remaining interest revenue to the

CSA Administration fund. CSA 145 Quimby was formally dissolved, and fund 31555 is to be closed with the Auditor-Controller's Office. The budget increase will be offset by the use of the available fund balance.

**Recommendation 43:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 145 Fund by \$36,968.*

### County Service Area 149 – Wine Country

CSA 149 covers an area east of Temecula in Wine Country and requires a \$50,000 increase in Services and Supplies to cover a one-time trail improvement project along De Portola Road. A one-time contribution from the District Unincorporated Communities Initiative Funding will be used to offset this budget increase. Additionally, an increase of \$94,300 is needed for the purchase of one Bobcat skid-steer road repair loader. This increase will be partially offset by reimbursement for shared equipment use and the use of available fund balance.

**Recommendation 44:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$144,330 and estimated revenues by \$120,700 for the CSA 149 Fund and 2) approve and authorize the purchase of one Bobcat skid-steer road repair loader.*

### County Service Area 152 – NPDES

CSA 152 provides maintenance for sports facilities and parks in the unincorporated community south of Corona. It requires an increase in appropriations to cover consumer price index contract increases for the landscaping contract and an increase in liability insurance. The budget increase will be offset by the use of available fund balance.

**Recommendation 45:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 152 Fund by \$44,000.*

### Economic Development

The Perris Valley Cemetery, located in Perris and spanning 19 acres, serves the community's funeral and memorial needs. It requires an increase in appropriations to cover staff time and project costs related to a flood prevention project. These one-time costs will be offset by project reimbursement from the Riverside County Flood Control and Water Conservation District and patron memorial plot sales.

**Recommendation 46:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Perris Valley Cemetery by \$148,492.*

The Edward Dean Museum in Cherry Valley, which houses a historic museum and library dedicated to preserving its collection of 16<sup>th</sup> to 19<sup>th</sup> century decorative arts, provides social, cultural, and educational enrichment. The scenic 16-acre property also serves as

## Current Budget Status

an ideal venue for weddings and events. The museum has undergone several health and safety-related projects and requires an increase in appropriations to cover these costs. These one-time costs will be offset by the available fund balance.

**Recommendation 47:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Edward Dean Museum by \$38,000.*

The Single-Family Revenue Bond fund is utilized to track miscellaneous revenues, including those related to the San Geronio Pass Regional Water Alliance. Management of these funds has been transferred to the Riverside County Flood Control and Water Conservation District. This fund requires an increase in appropriations to establish a budget to move all remaining funds to the District.

**Recommendation 48:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Economic Development – Single Family Revenue Bond Fund by \$14,000.*

The Economic Development fund provides assistance to small businesses and aspiring entrepreneurs and helps with the retention and expansion of existing companies throughout the county. It requires an increase in appropriations to establish a budget to record communications equipment purchased to be used at conferences. The budget increase will be offset by revenues from scheduled conferences.

**Recommendation 49:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Economic Development by \$11,500.*

### **Environmental Health**

The Department of Environmental Health (DEH) requires a \$97,000 budget adjustment to cover the expenses for the Hadley's Warehouse Tenant Improvement (TI) project in Cabazon. This TI project will enable DEH to locate dedicated field staff in an area of the county that has seen recent and rapid growth. Currently, no counter services are planned for this location.

**Recommendation 50:** *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 \$97,000.*

The Department of Environmental Health requires a \$700,000 budget adjustment to increase appropriations in Special Revenue Fund 23000, Franchise Area 8. This adjustment is necessary to account for a waste hauler expense incurred during year-end FY 2023/24, which the department must carry forward for FY 2024/25 to make the requisite payment to the waste hauler. The department has sufficient fund balance.

**Recommendation 51:** *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 \$700,000.*

### **Regional Parks and Open Space District**

The District's Santa Ana River Mitigation Fund 25550 currently holds acres acquired from the Santa Ana Watershed Project Authority (SAWPA). These acres are intended for sale as mitigation bank credits, which serve as compensation for the removal of non-native vegetation within the Santa Ana River. SAWPA has requested the return of funds allocated for unsold mitigation credits to support their additional restoration initiatives.

**Recommendation 52:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Regional Parks – Santa Ana River Mitigation Fund by \$2,200,000.*

The FY 2023/24 reserve for encumbrance for vehicle purchases was initially posted to department ID 931104. It now needs to be reallocated to the appropriate lower-level department IDs as per the budgeted plan.

**Recommendation 53:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for Regional Parks and Open Space District by \$330,000.*

The District has exceeded its minimum reserve balance requirements for its operating fund 25400 for FY 2023/24. Consequently, the District seeks to increase its Park Acquisition and Development-District fund 33100 to pursue much-needed deferred maintenance projects and support the ongoing Santa Ana River Trail project. An operating transfer will be required to move money between these funds.

**Recommendation 54:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for Regional Parks and Open Space District by \$1,000,000.*

### **Transportation and Land Management Agency (TLMA)**

With the adoption of "Good Neighbor" Policy for Logistics and Warehouse/Distribution Uses, approved by the Board of Supervisors on November 19, 2019, Agenda Item 3.23, the Transportation and Land Management Agency Administrative department has been collecting funds from developers building large warehouses in connection to possible increased NOx emissions. These funds are deposited into a Customer Deposit account in TLMA's Special Revenue Fund until directed to be used by the Board. As this is usually unknown during the budget process, appropriation and revenue budgets are not established. TLMA used a vendor to plant trees and vegetation in the First District as approved by the Board on November 5, 2024, Agenda Item 3.3. TLMA is requesting a budget adjustment to reimburse TLMA Administration for what was paid to the vendor and to increase professional services in the Developer Agreement Department. There is no operational impact on the TLMA-Admin budget.



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**Recommendation 55:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Developer Fees/Agreements Fund by \$150,000.*

The second-floor construction project approved by the Board of Supervisors on May 5, 2021, Agenda Item 3.11 commenced and extended into FY 2024/25. Subsequently, two additional Board Agenda items 3.22 on November 29, 2022, and 3.30 on April 30, 2024, were addressed. The notice of completion for this project is scheduled for February 25<sup>th</sup>, 2025, with a total cost of \$7.1 million, of which the TLMA portion is \$1.56 million. The construction phase was initially expected to be completed by the end of FY 2023/24. However, delays occurred, and change order costs, which were unknown at the time the budget was submitted, were not accounted for. Consequently, the department is requesting a budget adjustment of \$225,000 to cover the additional change order costs.

**Recommendation 56:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the TLMA-Consolidated Counter Services by \$225,000.*

## 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 Other Post Employment Benefits Trust Fund by \$665,843 .

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
11121	1103800000	EO Subfund Operations	330144 CFB-Post Employment Benefits	(449,943)
11121	1103800000	EO Subfund Operations	536200 Contrib To Other Non-Co Agcy	449,943
11121	1110900000	OPEB	330144 CFB-Post Employment Benefits	(215,900)
11121	1110900000	OPEB	536200 Contrib To Other Non-Co Agcy	215,900

**Recommendation 2:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for Contributions to Health and Mental Health by \$42,978,680.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	1101400000	County Contrib To Hlth and MH	536100 Realignment - County Match	42,978,680
10000	1101400000	County Contrib To Hlth and MH	750250 CA-Realignment for VLF	42,978,680

**Recommendation 3:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Executive Office by \$21,840.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	1100100000	Executive Office	536200 Contrib To Other Non-Co Agcy	21,840
10000	1100100000	Executive Office	790600 Contrib Fr Other County Funds	21,840

**Recommendation 4:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Housing and Workforce Solutions Department by \$150,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
21560	5500100000	Housing, Homeless, Wrkfrce Sol	510040 Regular Salaries	100,000
21560	5500100000	Housing, Homeless, Wrkfrce Sol	537180 Interfnd Exp-Salary Reimb	50,000
21560	5500100000	Housing, Homeless, Wrkfrce Sol	777520 Reimbursement For Services	150,000

**Recommendation 5:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Riverside County Office On Aging by \$1,747,850 .

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
21450	5300100000	Office On Aging-Title III	510040 Regular Salaries	284,378
21450	5300100000	Office On Aging-Title III	521640 Maint-Software	69,630
21450	5300100000	Office On Aging-Title III	522385 ISF Maintenance	4,000
21450	5300100000	Office On Aging-Title III	523640 Computer Equip-Non Fixed Asset	8,500
21450	5300100000	Office On Aging-Title III	523800 Printing/Binding	6,000
21450	5300100000	Office On Aging-Title III	523840 Computer Equipment-Software	4,000
21450	5300100000	Office On Aging-Title III	525440 Professional Services	26,000
21450	5300100000	Office On Aging-Title III	526700 Rent-Lease Bldgs	29,870
21450	5300100000	Office On Aging-Title III	527690 Fleet Services-ISF Costs	59,000
21450	5300100000	Office On Aging-Title III	527780 Special Program Expense	307,793
21450	5300100000	Office On Aging-Title III	528960 Lodging	3,000
21450	5300100000	Office On Aging-Title III	536200 Contrib To Other Non-Co Agcy	945,679
21450	5300100000	Office On Aging-Title III	751200 CA-Health Programs	88,453
21450	5300100000	Office On Aging-Title III	751680 CA-State Grant Revenue	(23,884)
21450	5300100000	Office On Aging-Title III	767140 Fed-Misc Reimbursement	1,553,978
21450	5300100000	Office On Aging-Title III	778200 Interfnd -Miscellaneous	114,787
21450	5300100000	Office On Aging-Title III	781850 Grants-Nongovtl Agencies	9,437
21450	5300100000	Office On Aging-Title III	790600 Contrib Fr Other County Funds	5,079

## Attachment A Summary of Recommendations

**Recommendation 6:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the National Date Festival by \$23,274.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
22200	7201300000	FM-Community & Rec. Centers	522310 Maint-Building and Improvement	7,034
22200	7201300000	FM-Community & Rec. Centers	537320 Interfnd Exp-Improvements Bldg	16,240
22200	7201300000	FM-Community & Rec. Centers	741000 Rents	23,274

**Recommendation 7:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$469,759 and estimated revenues by 349,759 for the Community & Rec. Centers Department.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	7201300000	FM-Community & Rec. Centers	330100 Committed Fund Balance	(120,000)
10000	7201300000	FM-Community & Rec. Centers	522310 Maint-Building and Improvement	200,740
10000	7201300000	FM-Community & Rec. Centers	537320 Interfnd Exp-Improvements Bldg	269,019
10000	7201300000	FM-Community & Rec. Centers	741000 Rents	65,000
10000	7201300000	FM-Community & Rec. Centers	741360 Concessions	32,062
10000	7201300000	FM-Community & Rec. Centers	741460 Rental Of Buildings	3,891
10000	7201300000	FM-Community & Rec. Centers	777520 Reimbursement For Services	17,990
10000	7201300000	FM-Community & Rec. Centers	790500 Operating Transfer-In	230,816

**Recommendation 8:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for Human Resources by \$14,750,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
22040	1130100000	Human Resources	515200 Retiree Health Ins	3,750,000
22040	1130100000	Human Resources	518080 Other Budgeted Benefits	1,000,000
22040	1130100000	Human Resources	551100 Contribution To Other Funds	10,000,000
22040	1130100000	Human Resources	781220 Contributions & Donations	14,750,000

**Recommendation 9:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the HR Delta Dental PPO Fund by \$4,100,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45860	1130600000	Delta Dental PPO	380100 Unrestricted Net Assets	(4,100,000)
45860	1130600000	Delta Dental PPO	525440 Professional Services	100,000
45860	1130600000	Delta Dental PPO	534240 Dental Claims	4,000,000

**Recommendation 10:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the HR Unemployment Insurance Fund by \$400,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
46080	1131100000	Unemployment Insurance	380100 Unrestricted Net Assets	(400,000)
46080	1131100000	Unemployment Insurance	534400 Unemployment Claims	400,000

**Recommendation 11:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the HR Long Term Disability Insurance Fund by \$350,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45980	1131400000	Long Term Disability Insurance	380100 Unrestricted Net Assets	(350,000)
45980	1131400000	Long Term Disability Insurance	520940 Insurance-Other	350,000

**Recommendation 12:** That the Board approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the HR Local Advantage Blythe Dental Fund by \$15,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45920	1132500000	Local Advantage Blythe Dental	380100 Unrestricted Net Assets	(15,000)
45920	1132500000	Local Advantage Blythe Dental	525440 Professional Services	1,000
45920	1132500000	Local Advantage Blythe Dental	534240 Dental Claims	14,000

## Attachment A Summary of Recommendations

**Recommendation 13:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Purchasing Surplus Services Division by \$556,684.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45700	7300400000	Surplus Services	380100 Unrestricted Net Assets	(556,684)
45700	7300400000	Surplus Services	551000 Operating Transfers-Out	556,684

**Recommendation 14:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the District Attorney by \$397,246.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2200100000	District Attorney	510040 Regular Salaries	258,210
10000	2200100000	District Attorney	518080 Other Budgeted Benefits	139,036
10000	2200100000	District Attorney	755320 CA-Misc State Reimbursements	397,246

**Recommendation 15:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the District Attorney by \$500,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
11028	2200100000	District Attorney	546140 Equipment-Office	500,000
11028	2200100000	District Attorney	732060 Asset Forfeiture	500,000

**Recommendation 16:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the District Attorney by \$1,132,727.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
11019	2200100000	District Attorney	537180 Interfnd Exp-Salary Reimb	1,132,727
11019	2200100000	District Attorney	755200 CA-Vehicle Theft SB 2139	1,132,727

**Recommendation 17:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the District Attorney by \$90,750.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
11118	2200100000	District Attorney	537180 Interfnd Exp-Salary Reimb	28,703
11118	2200100000	District Attorney	537200 Interfnd Exp-Supportive Svcs	15,455
11118	2200100000	District Attorney	755460 CA-DA Auto Ins Fraud	44,158
11156	2200100000	District Attorney	537180 Interfnd Exp-Salary Reimb	30,285
11156	2200100000	District Attorney	537200 Interfnd Exp-Supportive Svcs	16,307
11156	2200100000	District Attorney	755240 CA-Urban Auto Fraud Grant	46,592

**Recommendation 18:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for the Probation Department by \$650,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2600200000	Probation	370100 Unassigned Fund Balance	650,000
10000	2600200000	Probation	510040 Regular Salaries	(650,000)
10000	2600700000	Administration & Support	370100 Unassigned Fund Balance	(650,000)
10000	2600700000	Administration & Support	510040 Regular Salaries	650,000

**Recommendation 19:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$183,000

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500300000	Sheriff Patrol	510040 Regular Salaries	100,000
10000	2500300000	Sheriff Patrol	528140 Conference/Registration Fees	83,000
10000	2500300000	Sheriff Patrol	755180 CA-From Other St Govt Agencies	183,000

## Attachment A Summary of Recommendations

**Recommendation 20:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$326,471.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500300000	Sheriff Patrol	510040 Regular Salaries	326,471
10000	2500300000	Sheriff Patrol	755900 CA-AB118 Local Revenue	326,471

**Recommendation 21:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for the Sheriff's Department by \$153,250.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500300000	Sheriff Patrol	510040 Regular Salaries	153,250
10000	2500300000	Sheriff Patrol	573400 Intra-Salary and Benefit Reimb	(153,250)

**Recommendation 22:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the PSEC Sheriff-Internal Service Fund by \$900,000

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
45521	7400600000	PSEC Sheriff ISF	313300 Restricted Net Assets	(900,000)
45521	7400600000	PSEC Sheriff ISF	546060 Equipment-Communications	900,000

**Recommendation 23:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$181,770

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500400000	Sheriff Correction	510420 Overtime	181,770
10000	2500400000	Sheriff Correction	755700 CA-STC Reimbursement	181,770

**Recommendation 24:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments decreasing appropriations and estimated revenues for the Sheriff's Department by \$6,692,379

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500400000	Sheriff Correction	510040 Regular Salaries	(3,613,885)
10000	2500400000	Sheriff Correction	515040 Flex Benefit Plan	(3,078,494)
10000	2500400000	Sheriff Correction	755900 CA-AB118 Local Revenue	(6,692,379)

**Recommendation 25:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$311,117

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500400000	Sheriff Correction	540060 Improvements-Land	311,117
10000	2500400000	Sheriff Correction	790600 Contrib Fr Other County Funds	311,117

**Recommendation 26:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$799,992

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500400000	Sheriff Correction	510040 Regular Salaries	433,387
10000	2500400000	Sheriff Correction	515040 Flex Benefit Plan	366,605
10000	2500400000	Sheriff Correction	755180 CA-From Other St Govt Agencies	799,992

**Recommendation 27:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$1,715,596

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	2500400000	Sheriff Correction	510040 Regular Salaries	398,361
10000	2500400000	Sheriff Correction	515040 Flex Benefit Plan	339,345
10000	2500400000	Sheriff Correction	525440 Professional Services	977,890
10000	2500400000	Sheriff Correction	755180 CA-From Other St Govt Agencies	1,715,596

**Attachment A Summary of Recommendations**

**Recommendation 28:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for the Sheriff's Department by \$2,700,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	2500400000	Sheriff Correction 370100 Unassigned Fund Balance	2,700,000
10000	2500400000	Sheriff Correction 542060 Improvements-Building	(2,700,000)
10000	2500700000	Ben Clark Training Center 370100 Unassigned Fund Balance	(2,700,000)
10000	2500700000	Ben Clark Training Center 527530 Tasers	2,700,000

**Recommendation 29** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$2,714.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	2501000000	Sheriff Coroner 546160 Equipment-Other	2,714
10000	2501000000	Sheriff Coroner 790600 Contrib Fr Other County Funds	2,714

**Recommendation 30:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Sheriff's Department by \$312,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	2501100000	Public Administrator 520910 Insurance-Estate	27,000
10000	2501100000	Public Administrator 523680 Office Equip Non Fixed Assets	22,000
10000	2501100000	Public Administrator 523760 Cmail Postage-Mailing ISF	18,000
10000	2501100000	Public Administrator 525020 Legal Services	115,000
10000	2501100000	Public Administrator 527520 Indigent Burial	120,000
10000	2501100000	Public Administrator 528960 Lodging	10,000
10000	2501100000	Public Administrator 773010 Pa Stat Commn Xtraord PC7660	312,000

**Recommendation 31:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Sheriff's Department by \$177,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
11087	2500200000	Sheriff Support 321142 Rst For Auto Cnty Warrant System	(177,000)
11087	2500200000	Sheriff Support 546080 Equipment-Computer	177,000

**Recommendation 32:** That the Board of Supervisors approves and directs the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Department of Animal Services by \$750,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	4200600000	DAS - Operations 522890 Pharmaceuticals	750,000
10000	4200600000	DAS - Operations 773210 City Billings-Animal Shelt Svc	640,030
10000	4200600000	DAS - Operations 781220 Contributions & Donations	8,370
10000	4200600000	DAS - Operations 781850 Grants-Nongovtl Agencies	101,600

**Recommendation 33:** That the Board of Supervisors approves and directs the Auditor-Controller to make budget adjustments for the Department of Animal Services by \$2,000,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	4200600000	DAS - Operations 510040 Regular Salaries	(2,000,000)
10000	4200600000	DAS - Operations 525520 Veterinary Services	400,000
10000	4200600000	DAS - Operations 526900 Instrument-Minor Medic Equip	60,000
10000	4200600000	DAS - Operations 527690 Fleet Services-ISF Costs	350,000
10000	4200600000	DAS - Operations 528920 Car Pool Expense	1,000,000
10000	4200600000	DAS - Operations 529540 Utilities	190,000

## Attachment A Summary of Recommendations

**Recommendation 34:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$81,000 and estimated revenues by \$32,000 for the Community Facilities Districts.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
20605	991000	CFD Administration 321170 Rst-Community Facility Dist	(49,000)
20605	991000	CFD Administration 525440 Professional Services	81,000
20605	991000	CFD Administration 777180 Development Fees	28,500
20605	991000	CFD Administration 777610 Utilities	3,500

**Recommendation 35:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the CSA 36 Fund by \$2,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
23375	903601	CSA 036 Idyllwild Lighting 527780 Special Program Expense	1,500
23375	903601	CSA 036 Idyllwild Lighting 536740 Interfnd Exp-Admin Supt Indir	500
23375	903601	CSA 036 Idyllwild Lighting 778350 Interfnd -Utilities	2,000

**Recommendation 36:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated for the CSA 51 Fund by \$20,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
23525	905102	CSA 051 Desert Centre-Multi 546160 Equipment-Other	20,000
23525	905102	CSA 051 Desert Centre-Multi 790600 Contrib Fr Other County Funds	20,000

**Recommendation 37:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 62 Fund by \$71,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
40440	906203	CSA 062 Ripley Dept Service 380100 Unrestricted Net Assets	(71,000)
40440	906203	CSA 062 Ripley Dept Service 522390 Maint-Improve Sewer	41,000
40440	906203	CSA 062 Ripley Dept Service 522400 Maint-Improve Water	30,000

**Recommendation 38:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 104 Fund by \$122,500.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
24100	910401	CSA 104 Santa Ana 321101 Restricted Program Money	(122,500)
24100	910401	CSA 104 Santa Ana 520290 Repairs Outside Contractor	14,500
24100	910401	CSA 104 Santa Ana 536780 Interfnd Exp-Capital Projects	23,600
24100	910401	CSA 104 Santa Ana 537160 Interfnd Exp-Road Maint Gradng	84,400

**Recommendation 39:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 105 Fund by \$90,200.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
24125	910501	CSA 105 Happy Valley Rd Maint 321101 Restricted Program Money	(90,200)
24125	910501	CSA 105 Happy Valley Rd Maint 520290 Repairs Outside Contractor	20,000
24125	910501	CSA 105 Happy Valley Rd Maint 537160 Interfnd Exp-Road Maint Gradng	70,200

**Recommendation 40:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 108 Fund by \$23,600.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
24150	910801	CSA 108 Road Improvement Maint 321101 Restricted Program Money	(23,600)
24150	910801	CSA 108 Road Improvement Maint 536780 Interfnd Exp-Capital Projects	23,600

**Attachment A Summary of Recommendations**

**Recommendation 41:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 122 Fund by \$118,700.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
40400	912211	CSA 122 Mesa Verde Lighting 380100 Unrestricted Net Assets	(118,700)
40400	912211	CSA 122 Mesa Verde Lighting 522320 Maint-Grounds	22,700
40400	912211	CSA 122 Mesa Verde Lighting 522400 Maint-Improve Water	50,000
40400	912211	CSA 122 Mesa Verde Lighting 527690 Fleet Services-ISF Costs	30,000
40400	912211	CSA 122 Mesa Verde Lighting 529540 Utilities	16,000

**Recommendation 42:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the CSA 143 Fund by \$70,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
24550	914301	CSA 143 Rancho CA Park & Recr 536740 Interfnd Exp-Admin Supt Indir	45,000
24550	914301	CSA 143 Rancho CA Park & Recr 540060 Improvements-Land	25,000
24550	914301	CSA 143 Rancho CA Park & Recr 770100 Special Assessments	70,000

**Recommendation 43:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 145 Fund by \$36,968.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
31555	914501	CSA 145 Sun City Park & Recr 322100 Rst For Const/Capital Projects	(36,968)
31555	914501	CSA 145 Sun City Park & Recr 551000 Operating Transfers-Out	36,968

**Recommendation 47:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$144,330 and estimated revenues by \$120,700 for the CSA 149 Fund and 2) approve and authorize the purchase of one Bobcat skid-steer road repair loader.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
24600	914901	CSA 149 321101 Restricted Program Money	(23,600)
24600	914901	CSA 149 525440 Professional Services	50,000
24600	914901	CSA 149 546160 Equipment-Other	94,300
24600	914901	CSA 149 778200 Interfnd -Miscellaneous	70,700
24600	914901	CSA 149 790600 Contrib Fr Other County Funds	50,000

**Recommendation 45:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the CSA 152 Fund by \$44,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
24875	915201	CSA 152 NPDES 321101 Restricted Program Money	(44,000)
24875	915201	CSA 152 NPDES 522320 Maint-Grounds	38,000
24875	915201	CSA 152 NPDES 536740 Interfnd Exp-Admin Supt Indir	6,000

**Recommendation 46:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Perris Valley Cemetery by \$148,492.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
22900	980503	RivCoED/Perris Valley Cemetery 537180 Interfnd Exp-Salary Reimb	45,022
22900	980503	RivCoED/Perris Valley Cemetery 542120 Improvements-Infrastructure	103,470
22900	980503	RivCoED/Perris Valley Cemetery 777520 Reimbursement For Services	27,492
22900	980503	RivCoED/Perris Valley Cemetery 781000 Contractual Revenue-RDV	21,000
22900	980503	RivCoED/Perris Valley Cemetery 781360 Other Misc Revenue	100,000

**Recommendation 47:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Edward Dean Museum by \$38,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
21210	1930100000	RivCoED/Edward Dean Museum 321101 Restricted Program Money	(38,000)
21210	1930100000	RivCoED/Edward Dean Museum 522310 Maint-Building and Improvement	38,000



## Attachment A Summary of Recommendations

**Recommendation 48:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Economic Development - Single Family Revenue Bond Fund by \$14,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
21101	1900500000	Single Family Revenue Bond	321101 Restricted Program Money	(14,000)
21101	1900500000	Single Family Revenue Bond	536200 Contrib To Other Non-Co Agcy	14,000

**Recommendation 49:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Economic Development Department by \$11,500.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
21100	1901000000	Economic Development	546060 Equipment-Communications	11,500
21100	1901000000	Economic Development	781360 Other Misc Revenue	11,500

**Recommendation 50:** That the Board of Supervisors approves and directs the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Department of Environmental Health by \$97,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	4200400000	Environmental Health	537280 Interfnd Exp-Misc Project Exp	97,000
10000	4200400000	Environmental Health	778200 Interfnd -Miscellaneous	97,000

**Recommendation 51:** 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 \$700,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
23000	4200420000	Environmental Resource Mgmt	523230 Miscellaneous Expense	700,000
23000	4200420000	Environmental Resource Mgmt	777310 Land Use Fees-Cities	700,000

**Recommendation 52:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the Regional Parks - Santa Ana River Mitigation Fund by \$2,200,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
25550	931101	Santa Ana River Mitigation	321101 Restricted Program Money	(2,200,000)
25550	931101	Santa Ana River Mitigation	525440 Professional Services	2,200,000

**Recommendation 53:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for Regional Parks and Open Space District by \$330,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
25400	931104	Regnl Parks & Open-Space Dist	528920 Car Pool Expense	(330,000)
25400	931235	Business Operations	528920 Car Pool Expense	220,000
25400	931400	Major Parks	528920 Car Pool Expense	110,000

**Recommendation 54:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments for Regional Parks and Open Space District by \$1,000,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
25400	931104	Regnl Parks & Open-Space Dist	330100 Committed Fund Balance	(1,000,000)
25400	931104	Regnl Parks & Open-Space Dist	551000 Operating Transfers-Out	1,000,000
33100	931105	Park Acq & Dev, District	322100 Rst For Const/Capital Projects	1,000,000
33100	931105	Park Acq & Dev, District	790500 Operating Transfer-In	1,000,000

**Recommendation 55:** That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Developer Fees/Agreements Fund by \$150,000.

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
20280	3100900000	Nox - Contrib. Fee	525440 Professional Services	150,000
20280	3100900000	Nox - Contrib. Fee	777180 Development Fees	150,000

**Attachment A Summary of Recommendations**

**Recommendation 56:** *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations for the TLMA-Consolidated Counter Services by \$225,000.*

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
20200	3100300000	Consolidated Counter Services	350100 AFB For Program Money	(225,000)
20200	3100300000	Consolidated Counter Services	537320 Interfnd Exp-Improvements Bldg	225,000