

COUNTY OF RIVERSIDE

STATE OF CALIFORNIA

FISCAL YEAR 2022/2023

FIRST QUARTER
BUDGET ADJUSTMENTS



Prepared by
COUNTY OF RIVERSIDE
EXECUTIVE OFFICE

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BUDGET OUTLOOK**DISCRETIONARY REVENUE PROJECTIONS**

General Fund Projected Discretionary Revenue (in millions)			
	Adopted Budget	Current Quarter Estimate	Variance
Property Taxes	\$459.4	\$476.7	\$17.3
Motor Vehicle In Lieu	325.2	334.5	9.3
RDA Residual Assets	47.8	55.7	7.9
Tax Loss Reserve Overflow	20.0	20.0	-
Fines and Penalties	15.9	15.9	-
Sales & Use Taxes	42.9	42.9	-
Tobacco Tax	11.5	11.5	-
Documentary Transfer Tax	19.4	21.2	1.8
Franchise Fees	6.9	7.1	0.2
Interest Earnings	11.0	35.0	24.0
Misc. State	4.9	4.5	(0.4)
Federal In-Lieu	3.5	3.5	-
Rebates & Refunds	7.1	7.1	-
Other (Prior Year & Misc.)	25.8	28.7	2.9
Operating Transfers In	12.0	12.0	-
Total	\$1,013.3	\$1,076.3	\$63.0

PROP 172 REVENUE

Prop 172 Projected Revenue (in millions)			
	Adopted Budget	Current Quarter Estimate	Variance
Prop. 172 Public Safety Sales Tax	284.1	297.7	13.6

PRELIMINARY YEAR-END FINANCIAL POSITIONS

Preliminary Financial Position General Fund 10000			
		FY 22/23 Adopted	FY 22/23 First Quarter
Beginning Fund Balance	\$	368	\$ 464
Plus: Projected Discretionary Revenue		1,013	1,076
Less: Net County Cost (NCC)		1,013	1,013
Net Savings/Deficit From Operation		0	63
Use of Unassigned Fund Balance		0	(16)
Ending Reserves/Unassigned Fund Balance	\$	368	\$ 511
Reserve Limit (Board Policy - 25% of Disc. Revenue)	\$	253	\$ 269

CURRENT BUDGET STATUS

APPROPRIATIONS FOR CONTINGENCY

Contingency covers urgent, unforeseeable events such as revenue shortfalls, unanticipated expenditures, uncorrectable budget overruns and mission-critical issues at the Board’s discretion. The adopted budget appropriated \$20 million for contingency. This report contains a contingency reduction of \$2.2 million. The total net reduction for the year will be \$4.5 million, taking the contingency level to \$15.5 million, as summarized in the table below.

Use of General Fund Appropriations for Contingency					
		Cost Adjustment	Revenue Adjustment	Total Adjustment	Balance Available
Adopted Budget Balance:					\$20,000,000
Adjustments to date:					
7/12/22 Item 3.35	Executive Office- Fentanyl awareness outreach/marketing campaign.	288,255		(288,255)	
11/1/22 Item 3.21	DPSS – Salary adjustments to selected positions.	1,937,070		(1,937,070)	
Total as of November 1, 2022		2,225,325	-	(2,225,325)	17,774,675
Actions recommended in this report:					
1st Qtr. Rec #1	EO-General Fund Contributions - Increase County's share of LAFCO operational costs.	39,732		(39,732)	
1st Qtr. Rec #3	Executive Office-Increase in legal costs.	184,000		(184,000)	
1st Qtr. Rec #5	Treasurer-Tax Collector – Encumbrance from prior year.	36,574		(36,574)	
1st Qtr. Rec #8	Purchasing - Add two positions as part of the department's reorganization.	120,000		(120,000)	
1st Qtr. Rec #11	District Attorney – Encumbrance from prior year.	1,857,340		(1,857,340)	
1st Quarter Report Total		2,237,646	-	(2,237,646)	
Total adjustments to Contingency		4,462,971	-	(4,462,971)	
				Contingency balance	<u>\$15,537,029</u>

SUMMARY OF BUDGET ADJUSTMENT RECOMMENDATIONS

Rec. No.	Departments	Adjustment Description	General Fund/NCC	Increase in Estimated Departmental Revenues	
1	EO - GF Contributions to Other Funds	County's additional share of LAFCO's operational costs.	\$ 39,732		
2	EO-GF Contributions to Other Funds	Transfer of funds to CIP Fund for Sheriff's capital projects.	16,082,667		
3	Executive Office	Increase in legal costs.	184,000		
5	Treasurer-Tax Collector	Encumbrances from prior year which were omitted.	36,574		
8	Purchasing	Add two positions as part of departmental re-organization.	120,000	70,000	
11	District Attorney	Encumbrances from prior year which were omitted.	1,857,340		
Budget Adjustments					
Rec. No.	Departments	Adjustment Description		Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
4	Executive Office	Transfer of Moreno Valley Redevelopment funds to Capital Improvement Program fund.			\$1,895,000
6	FM-Energy	Replace equipment at Crestmore Heights Solar Field.			400,000
7	HR- Malpractice Insurance	Medical malpractice settlements.		25,000,000	
9	Fleet Services	Increase in finance charges reimbursed by departments.		26,000	
10	ISF Surplus Services	Purchase of assets as part of the move to Cottonwood in Moreno Valley.			160,000
12	Emergency Management Department	Add a medical program director reimbursed by EMS Fire MOU 14-088.		228,670	
13	Fire / Prop 172 Public Safety Augmentation	Additional Prop 172 funds for North Shore Fire Station 41.			200,000
14	Public Defender	State funds for IST Diversion Program and Public Defense Pilot Program.		2,586,456	
15	Sheriff	Increase in CA-AB 118 Local Revenue funding and reduction in Inmate Welfare funding.		12,934,156	

Current Status

Rec. No.	Departments	Adjustment Description	Increase in Estimated Departmental Revenues	Estimated Use of Fund Balance
16	Sheriff - ISF PSEC	Replacement of critical assets and acceptance of Tribal Community Credits.	58,000	905,351
17	Code Enforcement	Allocation of ARPA funds from Office of Economic Development to TLMA Code Enforcement for Business Revitalization Program.	5,500,000	
18	TLMA-Aviation Division	Purchase of eight heavy equipment assets.		390,773
19	Transportation	Purchase of two asset.		58,150
20	Public Health	Authority to purchase assets. No impact.	N/A	
All budget adjustment recommendations are shown in attachment A and all position requests are shown in attachment B, both following the department summaries.				
Position Requests				
Rec. No.	Departments	Positions		
8	Purchasing	2	15813 - Procurement Contract Specialist	
12	Emergency Management Department	1	73874 - P.H. Medical Program Director	
Additional Assets				
Rec. No.	Departments	Request		
10	ISF-Surplus Services	Forklift, carport with pad, security camera and container.		
16	Sheriff-ISF-PSEC	Assets within Five Year Capital Asset Plan (MO 3.16, 1/25/22)		
18	TLMA-Aviation Division	3 tractors with loader, shredder mower, shredder mower disk and 3 heavy trucks.		
19	Transportation	Wheel Tractor and copier.		
20	Public Health	Laboratory equipment and a temperature monitoring system.		

FINANCE & GOVERNMENT SERVICES

Executive Office

Per Government Code 56381 (b) (1), the County is required to provide one-third share of the Riverside Local Agency Formation Commission (LAFCO)'s operational costs. Based on LAFCO's FY 22/23 Adopted Budget, the County's share is \$349,732 for the year. Of this amount \$310,000 was included in the County's Adopted Budget. Accordingly, the Executive Office is requesting an additional \$39,732 from contingency funds to fulfill the County's obligation this year.

Recommendation 1: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$39,732 for the General Fund Contributions to Other Funds and decreasing appropriations for Appropriations for Contingency by \$39,732.*

As of June 30, 2022, the Sheriff's department had numerous pending capital projects. Those projects are estimated to cost an additional \$16.1 million to complete. To assist in completing those projects, the Executive Office recommends funding them. For tracking purposes, the \$16.1 million will be transferred from the General Fund to the Capital Improvement Program (CIP) Fund. The Sheriff's department will submit separate Form 11's to obtain Board approval for those projects and request the necessary budget adjustments to incur the costs. At such time the Sheriff's department has incurred costs for the associated projects, they will request reimbursement from the CIP fund. The reimbursement will not exceed the current estimated balance of \$16.1 million in total for the projects listed as of June 30, 2022.

Recommendation 2: *That the Board of Supervisors approve and direct the Auditor Controller to make budget adjustments increasing appropriations by \$16,082,667 for the General Fund Contributions to Other Funds and increasing appropriations and estimated revenues by \$16,082,667 for the Capital Improvement Program Fund.*

The Executive Office is requesting net county costs (NCC) of \$184,000. This will fund unanticipated legal services.

Recommendation 3: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$184,000 for the Non-Executive Office Operations department and decreasing appropriations for Appropriations for Contingency by \$184,000.*

Over the years, the Capital Improvement Program Fund, has been depleted. To set-aside funds for much needed capital projects, the Executive Office recommends transferring \$1.9 million from the Moreno Valley Redevelopment Fund to the Capital Improvement Program Fund. Under the pass-thru agreement established in 1987, an obligation to pay medical center debt service was established, up to \$75 million. Once that obligation was met, the remaining revenue above \$7 million is split between the County and the City of Moreno Valley. The County portion of this revenue is designated for general fund use.

Current Status

Replenishing the Capital Improvement Program Fund will facilitate the County's ability to prioritize funding for future projects. The Executive Office will evaluate any unfunded priorities with these excess funds.

Recommendation 4: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$1,895,000 for the Moreno Valley Redevelopment Project Fund.*

Treasurer-Tax Collector

An encumbrance for the Treasurer-Tax Collector of \$36,574 was inadvertently omitted from the Encumbrance report approved by the Board on September 20, 2022, agenda item 3.4. The department had sufficient appropriation saving in the prior year to cover the requested amount. The Executive Office recommends that the encumbrance be processed now as a budget adjustment from current contingency to recapture those funds.

Recommendation 5: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$36,574 for the Treasurer-Tax Collector Department and decreasing appropriations for Appropriations for Contingency by \$36,754.*

INTERNAL SERVICES

Facilities Management

The Facilities Management Energy division is projecting to exceed budget appropriations for capital project costs by approximately \$400,000 due to an unanticipated project to replace equipment at Crestmore Heights Solar Field. The department has sufficient revenue in sub-fund 11154 to offset the added cost and requests a budget adjustment to increase appropriations.

Recommendation 6: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the FM-Energy Department by \$400,000.*

Human Resources

The current appropriation for medical malpractice does not meet potential claim costs to support settlement payouts. The County's medical malpractice insurance reimburses the County for all settlement payouts above \$1.1 million per case.

In order to issue the settlement payments according to the timing required by the court orders and receive the subsequent stop-loss reimbursement from the County's insurance carrier, the Human Resources Department needs a budget adjustment of \$25 million.

Recommendation 7: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$25,000,000 for the ISF-Malpractice Insurance Fund.*

Purchasing and Fleet Services

Purchasing Department is requesting a budget adjustment to add positions and growth to support its services. As part of Purchasing's reorganization, positions have been aligned to support its core functions. The department is requesting an increase in net county cost of \$120,000 on an ongoing basis to support this effort. Additionally, to keep up with demand for services, the department has received requests for dedicated Procurement Contract Specialists. These costs will be supported through direct billings to the departments. As a result, the department requests additional appropriations to support these changes.

Recommendation 8: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$190,000 and increasing estimated revenue by \$70,000 for Purchasing Department and decreasing appropriations for Appropriations for Contingency by \$120,000, and 2) approve amending Ordinance 440 to add two positions to Purchasing Department.*

Fleet Services Division requires a budget adjustment to accommodate an increase in finance charges. Due to the pandemic, finance charges increased for those choosing to finance vehicle purchase through the county line of credit.

Recommendation 9: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$26,000.*

Surplus Services Division requires a budget adjustment to move forward with the purchase of assets as part of the move to Cottonwood in Moreno Valley. The purchases include a forklift, carport with pad, security camera and container. Due to the pandemic, some purchases were delayed or placed on backorder.

Recommendation 10: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$160,00 for Surplus Services Department.*

PUBLIC SAFETY

District Attorney

As part of the FY 21/22 yearend process, the District Attorney's Office had \$1.9 million inadvertently omitted from the September 20, 2022 agenda item 3.4. This amount represents existing commitments related to unfulfilled contracts for goods or services. A significant portion of these commitments is related to a critical countywide infrastructure upgrade within the District Attorney's Office and these funds will address that obligation. The Executive Office recommends that the request be processed now as a budget adjustment from current contingency to recapture those funds.

Recommendation 11: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$1,857,340 for the District Attorney and decreasing appropriations for Appropriations for Contingency by \$1,857,340.*

Current Status

Emergency Management Department

Emergency Management Department requires a budget adjustment for the addition of a full-time medical director under the EMS Fire MOU 14-086. The services under this MOU will transition from a per diem staff to a full-time position in order to complete and execute the deliverable and scope of work as stated in the agreement.

Recommendation 12: *That the Board of Supervisors 1) approve and direct the Auditor Controller to make budget adjustments adjusting appropriations for the Emergency Management Department and 2) approve amending Ordinance 440 to add one position to Emergency management Department.*

Fire Department

On September 13, 2022, Agenda Item 3.7, the Board of Supervisors approved \$1.1 million in additional funding for the North Shore Fire Station 41 replacement with Prop 172 funds. The Fire Department is requesting a budget adjustment of \$200,000 for FY 22/23 from fund 11039, Public Safety Augmentation Fund.

Recommendation 13: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$200,000 for the Fire Department and increase appropriations for Prop 172 Public Safety Revenue Department by \$200,000.*

Law Offices of the Public Defender

The Law Offices of the Public Defender requests a budget adjustment for the Incompetent to Stand Trial (IST) Diversion Program and the Public Defense Pilot Program from the State that were inadvertently left out of FY 22/23 budget. The IST Diversion Program assists clients who were found incompetent to stand trial, with treatment in local facilities instead of jail. The Public Defense Pilot Program is a grant from the State of California designed to fund the department's efforts in resentencing post-conviction clients who might benefit from recently passed criminal justice reform laws. The department seeks to adjust the budget this first quarter so that it can implement these critical programs for the County.

Recommendation 14: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Public Defender by \$2,586,456.*

Sheriff

The Sheriff's Department requests a budget adjustment to the Corrections and Coroner's Divisions. The Riverside County - Community Corrections Partnership Executive Committee (CCPEC) approved the FY 22/23 budget at its quarterly meeting held on October 4, 2022. A \$13.4 million budget adjustment request for Corrections under account CA-AB 118 Local Revenue will reflect the total AB109 budget request of \$49.5 million approved for the Corrections Division by the CCPEC. The Coroner's Division needs a minor appropriation transfer to properly reflect interfund charges. In addition, the Inmate Welfare Fund (IWF), 22270, needs

a reduction of estimated revenues and appropriation of \$500,000 to reflect the IWF Committee approved budget for the year.

Recommendation 15: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$12,934,156 for the Sheriff Department.*

Sheriff's PSEC Division is requesting a budget adjustment of \$905,351 to replace critical assets within the PSEC system as approved by the Five-Year Capital Asset Plan approved on January 25, 2022, Agenda Item 3.16.

In addition, the Sheriff's PSEC Division is requesting a budget adjustment of \$58,000 to accept donations of Tribal Community Credits from the Cahuilla Band of Indians and the 29-Palms Band of Mission Indians for the purchase of critical assets for the PSEC system as approved by the PSEC Steering Committee.

Recommendation 16: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$963,351 and increasing estimated revenues by \$58,000 for the ISF-PSEC Fund.*

PUBLIC WORKS AND COMMUNITY SERVICES

Code Enforcement

On August 30, 2022, Agenda Item 3.47, the Board of Supervisors approved \$11 million in ARPA funding for Business Revitalization Program to be split equally between the TLMA Code Enforcement Department and the Office of Economic Development (OED). Code Enforcement will utilize the funding to aid with demolitions, nuisance abatement, and property improvement.

As part of the Form 11, the OED included a budget adjustment for the entire \$11 million. This request for a budget adjustment allows OED to transfer the \$5.5 million in ARPA funding to Code Enforcement.

Recommendation 17: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$5,500,000 for Code Enforcement Department.*

TLMA-Aviation Division

As a result of global supply chain delays, the TLMA-Aviation Division did not receive equipment that was budgeted for and ordered in FY 21/22. The division is requesting a budget adjustment to increase appropriations for the purchase of eight heavy equipment items including three tractors with loader, a shredder mower, a shredder mower disk, and three heavy trucks.

The department has sufficient fund balance to cover these additional costs.

Current Status

Recommendation 18: *That the Board of Supervisors 1) approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$390,773 for Aviation-Operations Fund and 2) approve and authorize the purchase of three tractors and three trucks.*

Transportation

Transportation Equipment requests a budget adjustment for the purchase of a wheel tractor and a copier that has stopped working for which the parts are now obsolete. The department has sufficient fund balance to cover these additional costs.

Recommendation 19: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$58,150 for Transportation Equipment Department.*

RIVERSIDE UNIVERSITY HEALTH SYSTEM

Public Health (RUHS-PH)

Riverside University Health System – Public Health is requesting a budget adjustment to increase budget capacity for the purchase of RUHS-PH Laboratory equipment for the sequencing on COVID-19 and other infectious diseases and a temperature monitoring system for the automation of monitoring 24/7 temperature related equipment, which stores critical reagents and media for the laboratory.

Recommendation 20: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments in the amount of \$147,000 for Riverside University Health System – Public Health.*

Attachment A Summary of Recommendations

Recommendation 1: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$39,732 for the General Fund Contributions to Other Funds and decreasing appropriations for Appropriations for Contingency by \$39,732.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	1101000000	Contribution To Other Funds 536200 Contributions To Other Non-County Agenc	39,732
10000	1101000000	Contribution To Other Funds 370100 Unassigned Fund Balance	(39,732)
10000	1109000000	Approp For Contingency-General 581000 Approp For Contingencies	(39,732)
10000	1109000000	Approp For Contingency-General 370100 Unassigned Fund Balance	39,732

Recommendation 2: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$16,082,667 for the General Fund Contributions to Other Funds and increasing appropriations and estimated revenues by \$16,082,667 for the Capital Improvement Program Fund.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	1101000000	Contribution To Other Funds 551100 Contribution To Other Funds	16,082,667
10000	1101000000	Contribution To Other Funds 370100 Unassigned Fund Balance	(16,082,667)
30700	1104200000	Cap Imp Prg-Capital Projects 551100 Contribution To Other Funds	16,082,667
30700	1104200000	Cap Imp Prg-Capital Projects 790600 Contrib Fr Other County Funds	16,082,667

Recommendation 3: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$184,000 for the Non-Executive Office Operations department and decreasing appropriations for Appropriations for Contingency by \$184,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	1102900000	Non-EO Operations 525020 Legal Services	184,000
10000	1102900000	Non-EO Operations 370100 Unassigned Fund Balance	(184,000)
10000	1109000000	Approp For Contingency-General 581000 Approp For Contingencies	(184,000)
10000	1109000000	Approp For Contingency-General 370100 Unassigned Fund Balance	184,000

Recommendation 4: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$1,895,000 for the Moreno Valley Redevelopment Project Fund.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
31542	1110800000	RDA Capital Improvements 551100 Contribution To Other Funds	1,895,000
31542	1110800000	RDA Capital Improvements 321158 Restricted for RDA Capital Improvements	(1,895,000)

Recommendation 5: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$36,574 for the Treasurer-Tax Collector Department and decreasing appropriations for Appropriations for Contingency by \$36,754.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	1400100000	Treasurer-Tax Collector 523640 Computer Equip-Non Fixed Asset	36,574
10000	1400100000	Treasurer-Tax Collector 370100 Unassigned Fund Balance	(36,574)
10000	1109000000	Approp For Contingency-General 581000 Approp For Contingencies	(36,574)
10000	1109000000	Approp For Contingency-General 370100 Unassigned Fund Balance	36,574

Recommendation 6: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the FM-Energy Department by \$400,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	7200600000	FM-Energy 536780 Interfund Exp-Capital Projects	400,000
10000	7200600000	FM-Energy 790500 Operating Transfer-In	400,000
11154	7200600000	FM-Energy 551000 Operating Transfers-Out	400,000
11154	7200600000	FM-Energy 321101 Restricted Program Money	(400,000)

Recommendation 7: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$25,000,000 for the ISF-Malpractice Insurance Fund.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
46000	1130900000	Malpractice Insurance 534340 Malpractice-Liability	25,000,000
46000	1130900000	Malpractice Insurance 777010 Stop Loss Reimbursement	25,000,000

Attachment A Summary of Recommendations

Recommendation 8: That the Board of Supervisors 1) approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$190,000 and increasing estimated revenue by \$70,000 for Purchasing Department and decreasing appropriations for Appropriations for Contingency by \$120,000 and 2) approve amending Ordinance 440 to add two positions to Purchasing Department.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	7300100000	Purchasing 510040 Regular Salaries	400,000
10000	7300100000	Purchasing 572900 Intra-Personnel	(210,000)
10000	7300100000	Purchasing 778280 Interfund -Reimbursement For Service	70,000
10000	7300100000	Purchasing 370100 Unassigned Fund Balance	(120,000)
10000	1109000000	Approp For Contingency-General 581000 Approp For Contingencies	(120,000)
10000	1109000000	Approp For Contingency-General 370100 Unassigned Fund Balance	120,000

Recommendation 9: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$26,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
45310	7300500000	Fleet Services 533720 Finance Purchase-Interest	26,000
45310	7300500000	Fleet Services 777620 Vehicle Cost Recovery	26,000

Recommendation 10: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$160,000 for Surplus Services Department.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
45700	7300400000	Surplus Services 546200 Equipment-Shop and Yard	160,000
45700	7300400000	Surplus Services 380100 Unrestricted Net Assets	(160,000)

Recommendation 11: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$1,857,340 for the District Attorney and decreasing appropriations for Appropriations for Contingency by \$1,857,340.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	2200100000	District Attorney 521640 Maint-Software	189,198
10000	2200100000	District Attorney 523600 Audiovisual Expense	230,312
10000	2200100000	District Attorney 523640 Computer Equip-Non Fixed Asset	1,333,282
10000	2200100000	District Attorney 546060 Equipment-Communications	46,184
10000	2200100000	District Attorney 546140 Equipment-Office	58,364
10000	2200100000	District Attorney 370100 Unassigned Fund Balance	(1,857,340)
10000	1109000000	Approp For Contingency-General 581000 Approp For Contingencies	(1,857,340)
10000	1109000000	Approp For Contingency-General 370100 Unassigned Fund Balance	1,857,340

Recommendation 12: That the Board of Supervisors 1) approve and direct the Auditor Controller to make budget adjustments adjusting appropriations for the Emergency Management Department and 2) approve amending Ordinance 440 to add one position to Emergency management Department.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	2000100000	Emergency Management Department 510040 Regular Salaries	220,209
10000	2000100000	Emergency Management Department 510240 Per Diem Salaries	(87,946)
10000	2000100000	Emergency Management Department 518100 Budgeted Benefits	96,407
10000	2000100000	Emergency Management Department 572200 Intra-Grant	(228,670)

Recommendation 13: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$200,000 for the Fire Department and increase appropriations for Prop 172 Public Safety Revenue Department by \$200,000.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	2700200000	Fire Protection 542020 Buildings	200,000
10000	2700200000	Fire Protection 790600 Contributions From Other County Funds	200,000
11039	1302400000	Prop 172 Public Safety Revenue 551100 Contribution To Other Funds	200,000
11039	1302400000	Prop 172 Public Safety Revenue 321101 Restricted Program Money	(200,000)

Attachment A Summary of Recommendations

Recommendation 14: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues for the Public Defender by \$2,586,456.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	2400100000	Public Defender 510040 Regular Salaries	2,086,701
10000	2400100000	Public Defender 518100 Budgeted Benefits	567,192
10000	2400100000	Public Defender 523680 Office Equip Non Fixed Assets	56,000
10000	2400100000	Public Defender 523700 Office Supplies	7,000
10000	2400100000	Public Defender 525440 Professional Services	90,000
10000	2400100000	Public Defender 527840 Training-Education/Tuition	5,000
10000	2400100000	Public Defender 529040 Private Mileage Reimbursement	5,563
10000	2400100000	Public Defender 573400 Intra-Salary and Benefit Reimb	(231,000)
10000	2400100000	Public Defender 755180 CA-From Other St Govt Agencies	2,586,456

Recommendation 15: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$12,934,156 for the Sheriff Department.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	2500400000	Sheriff Correction 510040 Regular Salaries	5,405,186
10000	2500400000	Sheriff Correction 515040 Flex Benefit Plan	4,341,854
10000	2500400000	Sheriff Correction 520705 Food	46,596
10000	2500400000	Sheriff Correction 525440 Professional Services	3,605,520
10000	2500400000	Sheriff Correction 755900 CA-AB118 Local Revenue	13,399,156
10000	2501000000	Sheriff Coroner 528900 Air Transportation	100
10000	2501000000	Sheriff Coroner 572800 Intra-Miscellaneous	(100)
22270	2500400000	Sheriff Correction 523680 Office Equip Non Fixed Assets	35,000
22270	2500400000	Sheriff Correction 542060 Improvements-Building	(500,000)
22270	2500400000	Sheriff Correction 781480 Program Revenue	(465,000)

Recommendation 16: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$963,351 and increasing estimated revenues by \$58,000 for the ISF-PSEC Fund.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
45520	7400600000	PSEC Sheriff ISF 546060 Equipment-Communications	963,351
45520	7400600000	PSEC Sheriff ISF 781220 Contributions & Donations	58,000
45521	7400600000	PSEC Sheriff ISF 313300 Restricted Net Assets	(905,351)

Recommendation 17: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations and estimated revenues by \$5,500,000 for Code Enforcement Department.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
10000	3140100000	Code Enforcement 510040 Regular Salaries	330,000
10000	3140100000	Code Enforcement 518100 Budgeted Benefits	170,000
10000	3140100000	Code Enforcement 527950 Abatement Services	5,000,000
10000	3140100000	Code Enforcement 790600 Contributions From Other County Funds	5,500,000

Recommendation 18: That the Board of Supervisors 1) approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$390,773 for Aviation -Operations Fund, and 2) authorize the purchase of three tractors and three trucks.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
40710	1910700000	County Airports 546360 Vehicles-Heavy Equipment	390,773
40710	1910700000	County Airports 380100 Unrestricted Net Assets	(390,773)

Recommendation 19: That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments increasing appropriations by \$58,150 for Transportation Equipment Department.

<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Amount</u>
20008	3130700000	Transportation Equipment 546160 Equipment-Other	8,000
20008	3130700000	Transportation Equipment 546380 Vehicles Other	50,150
20008	3130700000	Transportation Equipment 350100 AFB For Program Money	(58,150)

Attachment A Summary of Recommendations

Recommendation 20: *That the Board of Supervisors approve and direct the Auditor-Controller to make budget adjustments in the amount of \$147,000 for Riverside University Health System – Public Health.*

<u>Fund</u>	<u>Dept ID</u>		<u>Account</u>	<u>Amount</u>
10000	4200100000	Public Health	525440 Professional Services	(147,000)
10000	4200100000	Public Health	546160 Equipment-Other	147,000

RESOLUTION NO. 440-9302

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

BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on November 29, 2022, that pursuant to Section 4(a)(ii) of Ordinance No. 440, the Executive Office is authorized to make the following listed change(s), operative on the date of approval, as follows:

<u>Job Code</u>	<u>+/-</u>	<u>Department ID</u>	<u>Class Title</u>	<u>Type</u>
73874	1	2000100000	P.H. Medical Program Director	Regular
15813	2	7300100000	Procurement Contract Specialist	Regular

Five Year Budget Schedule

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

All dates not in *italics* are tentative and subject to change.
 Items in **bold** indicate Board dates.
 Items underlined are statutory deadlines.



Fiscal Year 2021/22 Yearend Validation Report

FY 21/22 Yearend General Fund Financial Position (In Millions)

Description	Adopted Budget FY 21/22	Third Quarter Projection	Year-end Actual*
Unassigned Fund Balance/Reserves Beginning Balance	\$ 284	\$ 371	\$ 371
Discretionary Revenue	921	971	996
Net County Cost (NCC)	974	974	901
Net Deficit/Savings from Operations	(53)	(3)	95
Year-end Changes in Fund Balance/Reserves	0	0	(1)
Projected/Actual Ending Unassigned Fund Balance/Reserves	\$ 231	\$ 368	\$ 464
Per Board Policy B-30 (25% of Discretionary Revenue)	\$ 230	\$ 243	\$ 249
Over/(Under) Fund Balance Threshold	\$ 1	\$ 125	\$ 215

* Data as of 11/1/2022

FY 21/22 Yearend General Fund Discretionary Revenue
 (In Millions)

Revenue Description	Adopted Budget	3rd Quarter Estimate	Year-end Actuals*
Property Taxes	\$436.2	\$437.6	\$440.3
Motor Vehicle In Lieu	302.4	308.1	308.1
RDA Residual Assets	38.7	45.1	43.2
Tax Loss Reserves Overflow	18.4	18.4	27.0
Fines and Penalties	15.0	15.9	14.8
Sales & Use Taxes	33.4	44.6	49.0
Tobacco Tax	11.5	11.5	11.5
Documentary Transfer Tax	17.2	25.5	31.1
Franchise Fees	7.0	7.0	7.7
Interest Earnings	2.5	4.5	7.7
Misc. Federal and State	5.0	4.6	4.6
Federal In-Lieu	3.5	3.7	3.8
Rebates & Refunds	1.5	6.6	7.7
Other (Prior Year & Miscellaneous)	18.6	27.4	28.5
Operating Transfers In	10.0	10.6	11.1
Total Discretionary Revenue	\$921.0	\$971.1	\$996.2

* Data as of 11/1/2022

FY 21/22 Yearend General Fund Unspent NCC Allocation

Department Name	NCC Unspent
Sheriff	21,764,811
Executive Office - Contributions to Other Funds	16,183,214
Executive Office - Contingency	12,618,172
DPSS	10,642,995
Executive Office - Interest On TRAns & Teeter	5,765,727
District Attorney	3,504,805
Executive Office - Indigent Defense	2,814,417
Treasurer-Tax Collector	1,926,446
Environmental Health	1,716,167
Probation	1,185,228
Human Resources	1,102,472
Public Defender	1,085,525
Registrar Of Voters	1,027,290
Executive Office - Contribution to Trial Court Funding	943,638
County Counsel	837,578
Executive Office - Court Facilities	805,210
Executive Office Operations	798,477
Board Of Supervisors and Clerk of the Board	729,510
Animal Services	429,994
Executive Office - Court Transcripts	414,704
Veterans Services	305,899
Auditor-Controller	246,452
Cooperative Extension	165,946
Facilities Management	137,970
Fire Department	137,089
Executive Office - Grand Jury Admin	126,280
Agricultural Commissioner	111,020
Department of Child Support Services	96,858
Code Enforcement	74,622
Executive Office - Confidential Court Orders	23,852
Planning	18,231
Executive Office - Non-EO Operations	15,670
Executive Office - Matured Financing	5,450
Emergency Management Department	572
EO - Contributions to Health and Behavioral Health	323
Assessor-County Clerk-Recorder	81
Public Health/CCS	0
Sub-total Unspent NCC	\$ 87,762,695

FY 21/22 Yearend General Fund NCC Allocation Deficits

Department Name	NCC Deficit
Behavioral Health	(12,437,991)
RUHS - Correctional	(680,274)
Auditor-Controller - Countywide Cost Allocation Plan	(442,029)
Purchasing	(27,553)
Executive Office - Natl Pollutant Discharge Elim System	(23,194)
Edward Dean Museum	(9)
Sub-total NCC Deficits	(13,611,050)
Total Unspent NCC	\$ 74,151,645