



**2021-22 FISCAL YEAR**

**YEAR-END BUDGET  
ADJUSTMENT REPORT**

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**County Administrative Office**

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2021-22 FISCAL YEAR

# YEAR-END BUDGET ADJUSTMENT REPORT

County Administrative Office

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## Summary of 2021-22 Year-End Budget Adjustment Report (All Entities)

The 2021-22 Year-End Budget Adjustment Report facilitates the closing of the 2021-22 budget for multiple County and Board-governed entities, including the County, the Board Governed County Service Areas, the San Bernardino County Fire Protection District, and the Big Bear Valley Recreation and Park District. Adjustments associated with all entities are included in this report.

Overall, the Year-End Budget Adjustment Report includes an increase to Requirements totaling \$29.4 million, \$9.6 million in Sources, and the use of Countywide Reserves, Contingencies, and Net Position of \$19.8 million needed for the closing of the 2021-22 fiscal year.

***The discussion included in this document does not reflect non-departmental budget unit adjustments (including the Countywide Discretionary Fund).***

The following summary provides an overview of the County’s requested budget adjustment recommendations by department.

### Airports

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** Airports is responsible for the capital improvements and maintenance across its network of airports. Per the Federal Aviation Administration (FAA) grant assurance requirements, airport-generated revenue must remain with airports and be used to support airport operations. It is the practice of the department to use these funds for future one-time costs, such as capital expenditures.

Budget adjustments of \$852,000 are requested for deferred general maintenance in 2021-22. These adjustments are fully offset by a decrease in Staffing Expenses as a result of salary savings (\$392,000) as well as savings in Services and Supplies (\$460,000), resulting in no net impact to Requirements or Sources.

### Big Bear Valley Recreation and Park District

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** This District requests budget adjustments of \$205,000 for various operating and maintenance costs in 2021-22. The increase is funded through a decrease in fixed assets (\$205,000) as most of the Big Bear Alpine Zoo Restroom/Snack Bar Project has been deferred to 2022-23. As a result, there is no net impact on Requirements or Sources.

### Board of Supervisors

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department requests a budget adjustment of \$218,144 in the Board Discretionary Fund District Specific Priorities Program budget for Contract No. 22-251 with CSA 70 Zone D-1 (Lake Arrowhead) as approved by the Board of Supervisors on March 29, 2022 (Item No. 67) and \$350,000 for Contract No. 22-470 with the Big Bear Valley Recreation and Park District as approved by the Board of Supervisors on June 28, 2022 (Item No. 44). These adjustments will be fully offset by a decrease in Contributions to Other Agencies, resulting in no net impact to Requirements or Sources.

Lastly, in an effort to maximize the use of department funding, a budget adjustment of \$46,426 is also requested for the Fifth District to fund project costs performed by the Department of Public Works associated with Rosena Ranch and by the Bloomington Recreation and Park District for miscellaneous improvements to provide for the safety, health and social service needs of County residents. This adjustment is fully offset by decreases in Staffing and Operating Expenses primarily resulting from savings in salaries, services and supplies, travel, and other charges. These adjustments result in no net impact to Requirements or Sources.

### Capital Improvement Program

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The Capital Improvement Program requests a budget adjustment of \$10,000 due to a project budget deficit for the assessment of fire stations (WBSE 10.10.1189) in 2021-22. This increase will be fully offset by Reimbursements from the San Bernardino County Fire Protection District, resulting in no net impact to Requirements or Sources.

### Community Development and Housing

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$1,084,561	\$1,084,561	\$0	\$0	0	0	N/A	N/A

**Adjustments:** Community Development and Housing (CDH) requests a budget adjustment of \$1.1 million to correct a budget appropriation deficit to fund the increased costs in 2021-22 for the Emergency Solutions Grant Coronavirus (ESG-CV) program. These increases will be funded with grant revenue from the State Department of Housing and Community Development.

### County Administrative Office

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$48,569	\$48,569	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department requests budget adjustments for an increase in Salaries and Benefits Transfer Out primarily for staff reimbursement costs related to U.S. Census activities performed by County Administrative Office and Finance and Administration staff. This increase will be offset by an increase in Sources reflecting the use fund balance due to closing of the U.S. Census fund and cancelling prior year encumbrances (\$48,569).

### County Schools

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$262,768	\$0	\$262,768	\$0	0	0	N/A	N/A

**Adjustments:** The department requests an increase in Requirements of \$262,768 funded with Discretionary General Funding. This is due to a budget deficit from significantly higher than anticipated costs for utilities in 2021-22.

### Finance and Administration

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department requests budget adjustments of \$138,100 to correct a budget appropriation deficit for unanticipated Services and Supplies costs in 2021-22. This adjustment will be fully offset by an increase in Salaries and Benefits Transfer In, resulting in no net impact to Requirements or Sources.

### Finance – Other

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$2,179,601	\$2,179,601	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department requests budget adjustments for the Coronavirus Relief Fund budget unit to reimburse the Auditor-Controller/Treasurer/Tax Collector for the Single Audit Engagement and subrecipient monitoring services (\$126,705) in 2021-22, and to reimburse the Morongo Unified School District (\$1.3 million) and Chino Valley Unified School District (\$734,347) for costs incurred to respond to the COVID-19 pandemic under the Coronavirus Aid, Relief, and Economic Safety (CARES) Act Spending Plan as approved by the Board of Supervisors on September 29, 2020 (Item No. 26). These additional costs will be funded with the use of contractually obligated reserves from the Coronavirus Relief Fund.

Additionally, the department requests budget adjustments for the Automated Systems Development budget unit to transfer budget appropriation by decreasing Services and Supplies and increasing Fixed Assets by \$1.1 million for implementation costs for the new Property Tax System in 2021-22. Costs for the new Property Tax System were included in the Services and Supplies appropriation, therefore this adjustment will result in no net impact to Requirements or Sources.

### Fire Protection District

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$3,867,116	\$1,933,558	\$0	\$1,933,558	0	0	N/A	N/A

**Adjustments:** The San Bernardino County Fire Protection District is requesting budget adjustments of \$1.9 million primarily for increased pandemic-related overtime costs associated with providing emergency medical services in 2021-22. These costs are funded by a corresponding increase in Sources from County Fire’s General Reserve Fund.

Budget adjustments are also requested in the Fire General Reserve Fund for an Operating Transfer Out to the County Fire Medical Services Fund for the aforementioned increased pandemic-related overtime costs associated with providing emergency medical services. This increase is funded through a \$1.9 million use of Available Reserves.

### Health Care Administration

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$2,500,000	\$2,500,000	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department requests budget adjustments to reflect a transfer to the Medical Center Lease Payment budget unit in 2021-22 due to an unforeseen repayment to the State, based on the State’s reconciliation of Senate Bill 1732 prior year claims. This increase is funded by a use of Health Care Realignment fund balance, which is reflected as an increase in revenue for reporting purposes.

### Human Resources

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The Employee Benefits and Services division is responsible for providing benefit information to all County employees, which includes disseminating flyers and letters via US mail for enrollment in various benefit programs. The department requests budget adjustments to reflect the unanticipated increased cost of Program Supplies (\$50,000), and an increase to Services and Supplies Transfer Out (\$50,000) for IT services for enterprise costs in 2021-22. These increases are offset by a decrease in Salaries and Benefits (\$100,000) due to savings, resulting in no net impact to Requirements or Sources.

### Land Use Services

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$248,000	\$248,000	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department’s Building and Safety division is responsible for the enforcement of Building Standards adopted by the State of California and San Bernardino County. In 2021-22, the department received a substantial increase in permit applications, which resulted in the need to use on-call consultants to meet the demand from the public. The department requests a budget adjustment for costs incurred in 2021-22 for on-call consultants, which augment the Division’s workforce when vacancies occur and in times of increased workload. This increase is funded by an increase of \$248,000 in fee revenue.

Additionally, the department requests a budget adjustment of \$170,514 for costs related to the reimbursement to the Department of Public Works for the Land Use Services Director’s labor charges in 2021-22. This adjustment is fully offset by a decrease in Staffing Expenses as a result of salary savings, which results in no net impact to Requirements or Sources.

### Probation

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department is requesting a budget adjustment of \$5.0 million for its portion of costs for the County Government Center Master Plan (WBSE 10.10.1255), which was transferred to the Capital Improvement Program. This increase will be offset by a decrease in Staffing Expenses resulting from salary savings, resulting in no net impact to Requirements or Sources.



### Project and Facilities Management

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$822,016	\$330,504	\$491,512	\$0	0	0	N/A	N/A

**Adjustments:** The department is requesting a budget adjustment for the Courts Property Management budget unit to correct a budget appropriation deficit due to higher than anticipated costs for utilities and operations and maintenance costs for the County managed court locations in 2021-22. These increases will be fully funded by revenue received from the Judicial Counsel of California.

Additionally, the department requests budget adjustments of \$760,144 in the Facilities Management budget unit for Services and Supplies due to higher than anticipated costs related to custodial services contracts and an unforeseen rise in COVID-19 related expenses in 2021-22. This increase will be fully offset by a decrease in Staffing Expenses (\$137,021) resulting from staffing vacancies, and an increase in Reimbursements (\$131,611), and Discretionary General Funding of \$491,512.

### Public Health

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department requests a budget adjustment of \$1.6 million in the California Children’s Services division to correct a budget appropriation deficit due to higher-than-expected medical treatment costs for clients in the Targeted Low-Income Children’s Program in 2021-22. Also requested is an adjustment of \$2.1 million for reimbursement to the ELC Special Revenue Fund for activities not funded by the ELC Enhancing Detection grant. These activities primarily involve supporting the County’s health equity goals by increasing COVID-19 Pandemic response staff in underserved areas of the County. ELC Special Revenue Fund staff were available to assist in these activities as the COVID-19 Pandemic response workload across the County was lower than anticipated. This allowed the department to redeploy existing staff to maximize use of available funding streams. These increases are fully offset by a decrease in Salaries and Benefits due to savings, resulting in no net impact in Requirements or Sources.

### Public Works

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The Department of Public Works – Solid Waste Management Division is responsible for the operation and maintenance to the County’s solid waste disposal system. Budget adjustments of \$1.0 million are requested for closing costs needed to meet CalRecycle’s requirements as a result of updated formulas in 2021-22. This increase is fully offset by a decrease in Services and Supplies, resulting in no net impact to Requirements or Sources.

### Public Works – Special Districts

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$595,850	\$461,500	\$0	\$134,350	0	0	N/A	N/A

**Adjustments:** Public Works – Special Districts is requesting budget adjustments of \$601,210 for the following:

**General Districts** is requesting budget adjustments by \$109,000 for the following:

\$109,000 for increased operating costs and/or maintenance projects within the following districts:

- County Service Area (CSA) 70 D-1 Lake Arrowhead Dam (\$61,000) – funded through increased property tax revenue.
- CSA 120 North Etiwanda Preserve (\$29,000) – funded through revenue from new parking fees established in 2021-22.
- Community Facilities District (CFD) 2006-1 Lytle Creek North Detention Basin (\$19,000) – funded by the Use of Available Reserves.

Additionally, the following districts request to transfer budget of \$30,000 between various appropriation units:

- CSA 70 TV-2 Morongo Valley (\$27,000), which utilizes a savings from deferring the purchase of tv translator equipment.
- CSA 70 TV-4 Wonder Valley (\$3,000), which utilizes a savings from deferring the purchase/installation of a solar system.

Budget adjustments by \$20,000 for increased operating costs of providing refuse collection services within the community of Havasu Lake (CSA 70 HL). This increase is funded through proceeds from the sale of surplus property.

**Park Districts** is requesting budget adjustments by \$204,000 for increased operating costs and/or maintenance projects within the following districts:

- County Service Area (CSA) 29 Lucerne Valley (\$91,500) – funded through increased revenue primarily from property taxes and fees.
- CSA 42 Oro Grande (\$34,000) – funded through increased property tax revenue.

## Public Works – Special Districts – *Continued*

### Adjustments:

#### Park Districts:

- CSA 70 P-14 Mentone (\$27,000) – funded by the Use of Available Reserves.
- CSA 70 M Wonder Valley (\$23,000) – funded by increased revenue (\$3,000) and the Use of Available Reserves (\$20,000).
- CSA 63 Oak Glen-Yucaipa (\$10,500) – funded by increased revenue (\$4,000) and the Use of Available Reserves (\$6,500).
- CSA 20 Joshua Tree (\$10,000) – funded by increased revenue from park and recreation fees.
- CSA 70 P-16 Eagle Crest (\$6,000) – funded by the Use of Available Reserves.
- CSA 70 P-10 Mentone (\$2,000) – funded by the Use of Available Reserves.

**Road Districts** is requesting budget adjustments by \$8,750 as detailed below, which are all funded by the Use of Available Reserves:

- County Service Area (CSA) 70 R-20 Flamingo Heights (\$4,500)
- CSA 70 R-4 Cedar Glen (\$1,800)
- CSA 70 R-34 Big Bear (\$1,000)
- CSA 70 R-9 Rim Forest (\$800)
- CSA 70 R-35 Cedar Glen (\$650)

Additionally, CSA 70 M Wonder Valley is transferring budget totaling \$39,000 between various appropriation units. This adjustment, which aligns existing budget with expenses to eliminate a year-end appropriation deficit, results in no net impact to Requirements or Sources.

**Sanitation Districts:** County Service Area 64 Spring Valley Lake is transferring budget of \$105,000 between various appropriation units. This adjustment aligns existing budget with expenses to eliminate a year-end appropriation deficit. The budget transfer results in no net impact to Requirements or Sources.

**Streetlighting Districts** is requesting budget adjustments by \$14,000 for additional operating costs within County Service Area (CSA) 70 GH Glen Helen that are funded by additional revenue from voter-approved service charges.

**Water Districts** is requesting budget adjustments of \$240,100 for increased operating expenses within the following districts:

- CSA 70 W-3 Hacienda (\$119,100) – funded through increased revenue primarily from customer service charges (\$101,000) and by the Use of Available Unrestricted Net Position (\$18,100).
- CSA 70 J Oak Hills (\$64,000) – funded through increased revenue from customer service charges (\$64,000).
- CSA 70 F Morongo Valley (\$57,000) – funded through increased revenue from a state grant (\$30,000) and by the Use of Available Unrestricted Net Position (\$27,000).

### Real Estate Services

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$0	\$0	\$0	\$0	0	0	N/A	N/A

**Adjustments:** The department is requesting a budget adjustment of \$54 to correct a budget appropriation deficit due to an unanticipated increase in a requisition charge. This increase will be offset by a decrease in Staffing Expenses resulting from staffing vacancies. As a result, these adjustments have no net impact to Requirements or Sources.

### Regional Parks

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$86,000	\$0	\$0	\$86,000	0	0	N/A	N/A

**Adjustments:** The Regional Parks Department is responsible for the operation and maintenance of regional parks throughout the County. The department is requesting budget adjustments of \$86,000 in the Park Maintenance and Development budget unit for unforeseen maintenance costs that occurred in 2021-22 throughout the regional parks system. This increase is recommended to be funded with the Use of Available Reserves.

Additionally, the department requests a budget adjustment increase of \$87,000 for unanticipated road repairs at Moabi Regional Park performed by the Department of Public Works, and Travel costs due to a pre-payment of an annual conference. These increases are fully offset by a decrease of \$87,000 in Salaries and Benefits resulting from salary savings due to staffing vacancies. As a result, these adjustments have no net impact to Requirements or Sources.

### Risk Management

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$600,000	\$0	\$0	\$600,000	0	0	N/A	N/A

**Adjustments:** The department is requesting budget adjustments to correct budget appropriation deficits due to higher than anticipated costs in 2021-22 related to injury claims (\$595,000), and to the annual payment to the California Department of Industrial Relations for an assessment of the County’s self-insurance plans (\$5,000). These increases are recommended to be funded with the Use of Available Unrestricted Net Position.

### Sheriff/Coroner/Public Administrator

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance / Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$2,892,192	\$0	\$2,892,192	\$0	0	0	N/A	N/A

**Adjustments:** The department is requesting a budget adjustment of \$2.9 million for the costs associated with the countywide crime suppression efforts in 2021-22. These costs are funded with the use of the General Fund Reserve: Countywide Crime Suppression and Pilot Program (\$361,761) and the Community Concerns Reserve (\$2.5 million). Additionally, the department requests budget adjustments of \$5.6 million due to increased costs for food and temporary help services used to mitigate vacancies for the Health Services division at the detention centers (\$4.7 million), and for increased costs of County security services (\$600,000) and the purchase of Vehicles (\$300,000) in the Operations budget unit. These adjustments are fully offset by a decrease in Staffing Expenses as a result of salary savings, resulting in no net impact to Requirements or Sources.

## Countywide Uses of Discretionary General Funding

**Earned Leave Adjustments:** Various County departments process budget adjustments to reflect the use of the County's Earned Leave Reserve to fund the Discretionary General Funding portion of costs incurred for departmental staff who have separated from County employment. The table below summarizes the Earned Leave Adjustment of \$5,793,867 included in the Year-End Budget Adjustment Report. These adjustments (and their impact to Requirements) are excluded from the discussion in the department section of this document.

Department	Earned Leave Adjustment	Department	Earned Leave Adjustment
Agriculture / Weights & Measures	\$59,375	Finance and Administration	\$17,960
Assessor / Recorder / County Clerk	\$267,489	Human Resources	\$84,187
Auditor-Controller / Treasurer / Tax Collector	\$118,399	Land Use Services	\$68,435
Board of Supervisors	\$54,694	Probation	\$387,006
Community Services Group	\$2,891	Public Defender	\$235,137
County Administrative Office	\$94,738	Public Guardian – Conservator	\$22,335
County Counsel	\$127,367	Public Health	\$61,668
County Museum	\$1,096	Purchasing	\$3,560
District Attorney	\$416,317	Registrar of Voters	\$7,437
Economic Development	\$45,107	Sheriff / Coroner / Public Administrator	\$3,718,669

**Labor Reserve Adjustments:** Various County departments process budget adjustments to reflect the use of the County's Labor Reserve to fund the Discretionary General Funding portion of one-time costs incurred in 2021-22 associated with approved MOU agreements. The table below summarizes the Labor Reserve Adjustment of \$169,248 included in the Year-End Budget Adjustment Report. These adjustments (and their impact to Requirements) are excluded from the discussion in the department section of this document.

Department	Earned Leave Adjustment
District Attorney	\$11,189
Human Services – Administrative Claim	\$1,997
Probation	\$11,954
Public Health	\$318
Sheriff/Coroner/Public Administrator	\$143,790

## Uses of General Fund Contingencies:

**Bloomington Ayala Park:** Funding for Agreement No. 19-793 with Bloomington Recreation and Park District (BRPD), as approved by the Board of Supervisors on December 10, 2019 (Item No. 53) to purchase the existing Ayala Park property in the amount of \$3.0 million.

**San Bernardino County Fire Protection District:** The Board of Supervisors approved contractual obligations with San Bernardino County Fire Protection District on June 9, 2020 (Item No. 61), which is adjusted annually to reflect changes in assessed valuation of taxable property within the boundary. The County is requesting a use of Contingencies of \$238,358 to reflect the change in assessed valuation.

**Teamsters Side Letter Reserve:** A \$3.5 million use of Contingencies will establish a Teamsters Side Letter Reserve to fund the 2021-22 cost associated with the deferral of a 0.5% across-the-board wage increase by member of Teamsters Local 1932 (Teamsters) while negotiations take place associated with the Teamster-sponsored healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46). A total reserve of \$4.2 million will be created for the set-aside, which includes a departmental contribution of \$0.7 million.

**Countywide COVID-19 Vaccine Incentive Cash-Out:** Various County departments request budget adjustments to reflect the eligible portion of the COVID-19 Vaccine Incentive cash-out costs funded with American Rescue Plan Act (ARPA) revenue and one-time Discretionary General Funding, as approved by the Board of Supervisors on October 5, 2021 (Item No. 61). The table below summarizes the COVID-19 Vaccine Incentive cash-out adjustment of \$1,441,900. These adjustments (and their impact to Requirements) are excluded from the discussion in the department section of this document.

Department	COVID-19 Vaccine Incentive Cash-Out Costs (Eligible Portion)	ARPA Revenue	One-Time Discretionary General Funding
Aging Programs	\$3,360	\$3,360	\$0
Agriculture/Weights & Measures	\$2,743	\$2,267	\$476
Airports	\$4,291	\$1,920	\$2,371
Arrowhead Regional Medical Center	\$193,827	\$193,827	\$0
Assessor/Recorder/County Clerk	\$27,563	\$12,748	\$14,815
Auditor-Controller/Treasurer/Tax Collector	\$31,272	\$13,545	\$17,727
Behavioral Health	\$57,722	\$57,722	\$0
Board of Supervisors	\$2,895	\$1,390	\$1,505
California Children's Services	\$6,760	\$3,985	\$2,775
Child Support Services	\$37,809	\$17,662	\$20,147
County Administrative Office	\$11,374	\$2,400	\$8,974
Community Development and Housing	\$1,440	\$1,440	\$0
County Counsel	\$12,574	\$2,880	\$9,694
County Library	\$8,414	\$8,414	\$0
County Museum	\$981	\$480	\$501
District Attorney	\$72,965	\$19,471	\$53,494
Economic Development	\$1,722	\$960	\$762
Finance and Administration	\$10,561	\$2,400	\$8,161
Fire Protection District	\$16,677	\$16,677	\$0

**Countywide COVID-19 Vaccine Incentive Cash-Out – Continued:**

Department	COVID-19 Vaccine Incentive Cash-Out Costs (Eligible Portion)	ARPA Revenue	One-Time Discretionary General Funding
Fleet Management	\$2,400	\$2,400	\$0
Human Resources	\$28,953	\$10,560	\$18,393
Human Services – Administrative Claim	\$345,872	\$175,421	\$170,451
In-Home Supportive Services (IHSS)	\$2,277	\$2,277	\$0
Inland Counties Emergency Medical Agency (ICEMA)	\$1,920	\$1,920	\$0
Innovation and Technology	\$11,040	\$11,040	\$0
Land Use Services	\$13,448	\$3,855	\$9,593
Office of Emergency Services	\$1,216	\$480	\$736
Office of Homeless Services	\$2,210	\$960	\$1,250
Preschool Services	\$31,845	\$31,845	\$0
Probation	\$95,308	\$37,966	\$57,342
Project and Facilities Management	\$11,934	\$6,664	\$5,270
Public Defender	\$39,622	\$11,463	\$28,159
Public Guardian – Conservator	\$7,566	\$3,840	\$3,726
Public Health	\$74,744	\$36,455	\$38,289
Public Works	\$25,013	\$23,505	\$1,508
Public Works – Special Districts	\$5,360	\$5,360	\$0
Purchasing	\$5,228	\$2,880	\$2,348
Real Estate Services	\$2,505	\$1,440	\$1,065
Regional Parks	\$3,285	\$2,146	\$1,139
Registrar of Voters	\$3,782	\$960	\$2,822
Risk Management	\$4,800	\$4,800	\$0
Sheriff/Coroner/Public Administrator	\$207,370	\$72,803	\$134,567
Veterans Affairs	\$3,254	\$1,440	\$1,814
Workforce Development	\$5,998	\$5,998	\$0
<b>Total</b>	<b>\$1,441,900</b>	<b>\$822,026</b>	<b>\$619,874</b>



## Net County Cost Deficits

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Each year, General Fund departments are allocated target Discretionary General Funding amounts (Net County Cost) to pay for costs not funded by other resources. The following General Fund budget units exceeded their allocation of Net County Cost for 2021-22.

The **County Schools** budget unit represents the County's total legal and contractual obligations to contribute to the costs of the Superintendent of Schools and District Financial Services, known collectively as the San Bernardino County Superintendent of Schools. This budget unit is reporting a Net County Cost overage of \$262,768 due to significantly higher than anticipated costs for utilities.

The **Project and Facilities Management Department (PFMD) – Facilities Management Division** budget unit is reporting a Net County Cost of \$727,333 over the budgeted amount. This is a result of increased COVID-19 cleaning needs, higher operational costs caused by inflation, and lower than anticipated revenue recovery for requisition works and direct bill costs.

The **Trial Court Funding – Maintenance of Effort** budget unit annually appropriates funding for payments made to the state for operations of the trial courts. The County uses revenue from fines and forfeitures to offset those costs. This budget unit is reporting a Net County Cost overage of \$71,750. This is due to lower than anticipated revenues in Parking Fines, Court Administrative Assessments, and other fines, fees, and penalties.

## Schedule of Reserve Uses (All Entities)

Entity	Department/Reserve	Fund	Amount	Increase/Decrease
County	Community Concerns Reserve	1000	(2,530,431)	Decrease
County	Countywide Crime Suppression and Pilot Program Reserve	1000	(361,761)	Decrease
County	Earned Leave Reserve	1000	(5,793,867)	Decrease
County	Labor Reserve	1000	(169,248)	Decrease
County	Regional Parks – Special Revenue Funds	2750	(86,000)	Decrease
County	Teamsters Side Letter Reserve	1000	4,180,337	Increase
Fire	Set Asides and Reserves	2412	(1,933,558)	Decrease
Special Districts	General Districts	1450	(19,000)	Decrease
Special Districts	Park Districts	1360	(6,500)	Decrease
Special Districts	Park Districts	1464	(20,000)	Decrease
Special Districts	Park Districts	1498	(2,000)	Decrease
Special Districts	Park Districts	1516	(27,000)	Decrease
Special Districts	Park Districts	1522	(6,000)	Decrease
Special Districts	Road Districts	1564	(1,800)	Decrease
Special Districts	Road Districts	1588	(800)	Decrease
Special Districts	Road Districts	1624	(4,500)	Decrease
Special Districts	Road Districts	1684	(1,000)	Decrease
Special Districts	Road Districts	1690	(650)	Decrease

## Year-End List of Adjustments

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
County	Aging and Adult Services	400003934	5290001036	40509194	ARPA RECVRY FD DIST	3,360
				51001010	REGULAR SALARY	3,360
	Agriculture/Weights & Measures	400003875	6110001000	51001045	TERMINATN BENEF – FRPT	59,375
		400003907	6110001000	40509194	ARPA RECVRY FD DIST	2,267
				51001010	REGULAR SALARY	2,743
	Airports	400003861	6310001000	51001010	REGULAR SALARY	(390,000)
				52002400	PROF & SPECIALIZED S	(50,000)
				52002870	GEN MAINT – STRUCT,IM	(410,000)
				55305030	OPERATING TRSF OUT	850,000
		400003907	6310001000	40509194	ARPA RECVRY FD DIST	1,920
				51001010	REGULAR SALARY	4,291
		400004022	6310001000	51001010	REGULAR SALARY	(2,000)
				55305030	OPERATING TRSF OUT	2,000
	All Other Funding	400003833	1169021014	40458700	STATE REALIGNMENT RE	(2,500,000)
				40458702	REALIGNMENT RESERVE	2,500,000
		400003860	1161161000	55305030	OPERATING TRSF OUT	3,238,358
			1280001000	56006000	APPR CONTINGENCS (BU	(3,238,358)
		400003881	1100001079	40509198	COVID – 19 RELIEF DIST	126,705
				52002405	AUDITING	126,705
		400003936	1165901042	52002445	OTHER PROFESS & SPEC	(1,052,073)
				54904090	INTRN GEN COMP SOFTW	1,052,073
		400003941	1100001079	40509198	COVID – 19 RELIEF DIST	2,052,896
				53003305	CONTRIB TO OTHER AGE	2,052,896
		400004031	1161161000	55415011	SALARIES & BENE TRSF	(638,495)
			1280001000	56006000	APPR CONTINGENCS (BU	(3,541,842)
		400004034	1280001000	56006000	APPR CONTINGENCS (BU	(619,874)

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total		
County	All Other Funding	400004040	1280001000	56006000	APPR CONTINGENCS (BU	(754,280)		
	Arrowhead Regional Medical Center	400003917	9150004200	40509194	ARPA RECVRY FD DIST	12,580		
					51001010	REGULAR SALARY	12,580	
				9160004200	40509194	ARPA RECVRY FD DIST	83,642	
					51001010	REGULAR SALARY	83,642	
				9170004200	40509194	ARPA RECVRY FD DIST	45,465	
					51001010	REGULAR SALARY	45,465	
				9180004200	40509194	ARPA RECVRY FD DIST	52,140	
					51001010	REGULAR SALARY	52,140	
			Assessor/Recorder/County Clerk	400003896	3110001000	51001045	TERMINATN BENEF – FRPT	267,489
				400003921	3110001000	40509194	ARPA RECVRY FD DIST	12,748
					51001010	REGULAR SALARY	27,563	
		Auditor-Controller/Treasurer/ Tax Collector	400003896	3400001000	51001045	TERMINATN BENEF – FRPT	118,399	
			400003921	3400001000	40509194	ARPA RECVRY FD DIST	13,545	
					51001010	REGULAR SALARY	31,272	
		Behavioral Health	400003918	9200001000	40509194	ARPA RECVRY FD DIST	26,514	
					51001010	REGULAR SALARY	26,514	
				9200002200	40509194	ARPA RECVRY FD DIST	27,848	
					51001010	REGULAR SALARY	27,848	
				400003935	1010001000	40509194	ARPA RECVRY FD DIST	3,360
					51001010	REGULAR SALARY	3,360	
	Board of Supervisors	400003879	1003001000	51001045	TERMINATN BENEF – FRPT	33,263		
			1005001000	51001045	TERMINATN BENEF – FRPT	21,431		
			400003919	1002001000	40509194	ARPA RECVRY FD DIST	430	
					51001010	REGULAR SALARY	430	
				1005001000	40509194	ARPA RECVRY FD DIST	960	
					51001010	REGULAR SALARY	2,465	
		400003960	1022001000	53003305	CONTRIB TO OTHER AGE	(218,144)		
				55305030	OPERATING TRSF OUT	218,144		

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total		
County	Board of Supervisors		1023001000	53003305	CONTRIB TO OTHER AGE	(175,000)		
				55305030	OPERATING TRSF OUT	175,000		
				1024001000	53003305	CONTRIB TO OTHER AGE	(175,000)	
					55305030	OPERATING TRSF OUT	175,000	
			400004030	1005001000	51001010	REGULAR SALARY	(13,726)	
					52002135	SPECIAL DEPT EXPENSE	(917)	
					52942941	CONF/TRNG/SEMINAR FE	(6,250)	
					52942942	HOTEL – NON – TAXABLE	(7,000)	
					52942943	MEALS – NON – TAXABLE	(1,000)	
					52942945	AIR TRAVEL	(6,000)	
					52942946	OTHER TRAVEL – NON – TAX	(1,848)	
					53003305	CONTRIB TO OTHER AGE	(5,500)	
					55305030	OPERATING TRSF OUT	46,426	
					55405012	SRVCS & SUPP TRSF OU	(4,185)	
			Capital Improvement Program	400004033	7700003100	54304030	STRUCT & IMPROV TO S	10,000
						55415017	FIXED ASSETS TRSF IN	(10,000)
			Child Support Services	400003990	4520001000	40509194	ARPA RECVRY FD DIST	17,662
						51001010	REGULAR SALARY	37,809
			Community Development and Housing	400003898	6210002488	40408955	STATE – GRANTS	1,084,561
						55405040	INTRA – FUND TRSF OUT	1,084,561
		400003932	6210002476	40509194	ARPA RECVRY FD DIST	1,440		
				51001010	REGULAR SALARY	1,440		
	Community Services Administration	400003875	1150001000	51001045	TERMINATN BENEF – FRPT	2,891		
	County Administrative Office	400003811	1100002661	40408840	STATE OTHER	48,569		
				55405010	SALARIES & BENE TRSF	48,569		
		400003879	1100001000	51001045	TERMINATN BENEF – FRPT	94,738		
		400004002	1100001000	40509194	ARPA RECVRY FD DIST	2,400		
				51001010	REGULAR SALARY	11,374		
County	County Counsel	400003896	1710001000	51001045	TERMINATN BENEF – FRPT	127,367		

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total		
County	County Counsel	400003921	1710001000	40509194	ARPA RECVRY FD DIST	2,880		
				51001010	REGULAR SALARY	12,574		
	County Library	400003907	6400002600	40509194	ARPA RECVRY FD DIST	8,414		
				51001010	REGULAR SALARY	8,414		
	County Museum	400003875	6510001000	51001045	TERMINATN BENEF – FRPT	1,096		
				400003907	6510001000	40509194	ARPA RECVRY FD DIST	480
						51001010	REGULAR SALARY	981
	County Schools	400003888	1190001000	52002043	ELEC EQUIP MAINTEN (	731		
						52412410	DATA PROCESSING (ISF	(89)
						52412416	CPU/ENT PRINTG (ISF)	(2,250)
						55405012	SRVCS & SUPP TRSF OU	264,376
	District Attorney	400003878	4500001000	51001045	TERMINATN BENEF – FRPT	416,317		
				400003905	4500001000	40509194	ARPA RECVRY FD DIST	19,471
						51001010	REGULAR SALARY	72,965
	Economic Development	400003915	4500001000	51001000	OP EXPENDITURE – SAL	11,189		
				400003879	6010001000	51001045	TERMINATN BENEF – FRPT	45,107
	Finance and Administration	400004002	6010001000	40509194	ARPA RECVRY FD DIST	960		
						51001010	REGULAR SALARY	1,722
				400003832	1120001000	55405010	SALARIES & BENE TRSF	138,100
	Fire Protection District	400003879	1120001000	55415011	SALARIES & BENE TRSF	(138,100)		
				400003879	1120001000	51001045	TERMINATN BENEF – FRPT	17,960
	Fleet Management	400004002	1120001000	40509194	ARPA RECVRY FD DIST	2,400		
						51001010	REGULAR SALARY	10,561
	Health Administration	400003906	1086001000	40509194	ARPA RECVRY FD DIST	480		
						51001010	REGULAR SALARY	1,216
	Human Resources	400003934	7910004064	40509194	ARPA RECVRY FD DIST	2,400		
						51001010	REGULAR SALARY	2,400
	Human Resources	400003833	1141141000	40458700	STATE REALIGNMENT RE	2,500,000		
						55305030	OPERATING TRSF OUT	2,500,000
		400003835	7310004104	40909995	RESIDUAL EQUITY TRSF	600,000		

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total		
County	Human Resources			52002605	TEMP DISABILITY/LOSS	595,000		
				53003305	CONTRIB TO OTHER AGE	5,000		
		400003841	7200002710	51001000	OP EXPENDITURE – SAL	(100,000)		
				52002303	PROGRAM SUPPLIES	50,000		
				55405012	SRVCS & SUPP TRSF OU	50,000		
		400003895	7200001000	51001045	TERMINATN BENEF – FRPT	84,187		
		400003934	7200001000	40509194	ARPA RECVRY FD DIST	7,680		
				51001010	REGULAR SALARY	25,803		
				7200002708	40509194	ARPA RECVRY FD DIST	480	
				51001010	REGULAR SALARY	480		
				7200002710	40509194	ARPA RECVRY FD DIST	1,440	
				51001010	REGULAR SALARY	1,440		
				7310004120	40509194	ARPA RECVRY FD DIST	4,800	
				51001010	REGULAR SALARY	4,800		
				7360001000	40509194	ARPA RECVRY FD DIST	960	
				51001010	REGULAR SALARY	1,230		
			Human Services Administrative Claim	400003930	5010001000	51001000	OP EXPENDITURE – SAL	1,997
				400003931	5010001000	40509194	ARPA RECVRY FD DIST	175,421
						51001010	REGULAR SALARY	345,872
			Innovation and Technology	400003934	1200004020	40509194	ARPA RECVRY FD DIST	2,400
						51001010	REGULAR SALARY	2,400
					1200004042	40509194	ARPA RECVRY FD DIST	1,440
						51001010	REGULAR SALARY	1,440
					1200004048	40509194	ARPA RECVRY FD DIST	7,200
						51001010	REGULAR SALARY	7,200
			Land Use Services	400003824	6920001000	40758330	FEE ORD – CONSTRCT PER	248,000
						52002445	OTHER PROFESS & SPEC	248,000
		400003845	6910001000	51001010	REGULAR SALARY	(41,000)		
				51001110	MEMBERS RETIREMENT	(74,000)		
				51001200	EMPLOYEE GRP INSURAN	(55,514)		

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
<b>County</b>	<b>Land Use Services</b>			55405010	SALARIES & BENE TRSF	170,514
		400003879	<b>6920001000</b>	51001045	TERMINATN BENEF – FRPT	1,826
			<b>6930001000</b>	51001045	TERMINATN BENEF – FRPT	480
			<b>6950001000</b>	51001045	TERMINATN BENEF – FRPT	66,129
		400004002	<b>6910001000</b>	40509194	ARPA RECVRY FD DIST	1,440
				51001010	REGULAR SALARY	5,786
			<b>6930001000</b>	40509194	ARPA RECVRY FD DIST	960
				51001010	REGULAR SALARY	3,331
			<b>6950001000</b>	40509194	ARPA RECVRY FD DIST	1,455
				51001010	REGULAR SALARY	4,331
	<b>Office of Homeless Services</b>	400003920	<b>6210001000</b>	40509194	ARPA RECVRY FD DIST	960
				51001010	REGULAR SALARY	2,210
	<b>Preschool Services</b>	400003989	<b>5910002221</b>	40509194	ARPA RECVRY FD DIST	31,845
				51001010	REGULAR SALARY	31,845
	<b>Probation</b>	400003823	<b>4810001000</b>	51001010	REGULAR SALARY	(5,000,000)
				55305030	OPERATING TRSF OUT	5,000,000
		400003878	<b>4810001000</b>	51001045	TERMINATN BENEF – FRPT	387,006
		400003905	<b>4810001000</b>	40509194	ARPA RECVRY FD DIST	35,086
				51001010	REGULAR SALARY	88,184
			<b>4820001000</b>	40509194	ARPA RECVRY FD DIST	2,880
				51001010	REGULAR SALARY	7,124
		400003915	<b>4810001000</b>	51001000	OP EXPENDITURE – SAL	11,954
	<b>Project and Facilities Management</b>	400003847	<b>7300001000</b>	51001000	OP EXPENDITURE – SAL	13,321
			<b>7301001000</b>	51001000	OP EXPENDITURE – SAL	9,177
			<b>7302001000</b>	51001000	OP EXPENDITURE – SAL	(219,649)
				52002445	OTHER PROFESS & SPEC	137,021
			<b>7303001000</b>	51001000	OP EXPENDITURE – SAL	47,382
			<b>7304001000</b>	51001000	OP EXPENDITURE – SAL	12,748
		400003849	<b>7301001000</b>	55415019	INTERNAL COST ALLOCA	154,982
			<b>7302001000</b>	55415011	SALARIES & BENE TRSF	(32,354)



Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total		
County	Project and Facilities Management			55415013	SRVCS & SUPPLIES TRS	(206,309)		
			7303001000	52002830	CONTRACT CUSTODIAL S	131,611		
			7304001000	55415013	SRVCS & SUPPLIES TRS	(47,930)		
			400003874	7760001000	40709800	OTHER SERVICES	330,504	
				7761001000	55405012	SRVCS & SUPP TRSF OU	1,098	
					55415013	SRVCS & SUPPLIES TRS	(18,239)	
				7761501000	55405012	SRVCS & SUPP TRSF OU	1,470	
				7762001000	55405012	SRVCS & SUPP TRSF OU	(1,711)	
				7762501000	55405012	SRVCS & SUPP TRSF OU	96	
				7763001000	55405012	SRVCS & SUPP TRSF OU	(5,197)	
				7763501000	55405012	SRVCS & SUPP TRSF OU	(6,356)	
					55415013	SRVCS & SUPPLIES TRS	15,854	
					7764001000	55405012	SRVCS & SUPP TRSF OU	(3,358)
					7765001000	55405012	SRVCS & SUPP TRSF OU	211,526
					7765501000	55405012	SRVCS & SUPP TRSF OU	13,160
					7766001000	55405012	SRVCS & SUPP TRSF OU	19,206
						55415013	SRVCS & SUPPLIES TRS	(6,518)
					7766501000	55405012	SRVCS & SUPP TRSF OU	(1,615)
					7767001000	55415013	SRVCS & SUPPLIES TRS	111,088
				400003921	7300001000	40509194	ARPA RECVRY FD DIST	6,184
						51001010	REGULAR SALARY	10,373
					7700001000	40509194	ARPA RECVRY FD DIST	480
						51001010	REGULAR SALARY	1,561
				400004011	7300001000	52002000	OP EXPENSES – SVCS &	491,512
			Public Defender	400003878	4910001000	51001045	TERMINATN BENEF – FRPT	235,137
				400003905	4910001000	40509194	ARPA RECVRY FD DIST	11,463
						51001010	REGULAR SALARY	39,622
	Public Guardian	400003902	5360001000	51001045	TERMINATN BENEF – FRPT	22,335		
		400003934	5360001000	40509194	ARPA RECVRY FD DIST	3,840		
				51001010	REGULAR SALARY	7,566		

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total	
County	Public Health	400003877	9300001000	51001045	TERMINATN BENEF – FRPT	61,668	
		400003909	9300001000	40509194	ARPA RECVRY FD DIST	35,975	
				51001010	REGULAR SALARY	74,264	
			9300002759	40509194	ARPA RECVRY FD DIST	480	
				51001010	REGULAR SALARY	480	
			9330001000	40509194	ARPA RECVRY FD DIST	3,985	
				51001010	REGULAR SALARY	6,760	
			400003940	9300001000	51001000	OP EXPENDITURE – SAL	318
			400003987	9330001000	51001010	REGULAR SALARY	(1,591,830)
					52002445	OTHER PROFESS & SPEC	1,591,830
			400003988	9300001000	51001010	REGULAR SALARY	(2,084,466)
					55405012	SRVCS & SUPP TRSF OU	60,163
					55405014	OTHER CHRGS TRSF OUT	36,459
				55405410	SAL & BEN TRSF OUT – G	1,987,844	
		Public Works	400003834	6700004250	52002445	OTHER PROFESS & SPEC	(1,000,000)
					55305030	OPERATING TRSF OUT	1,000,000
			400003921	6650002006	40509194	ARPA RECVRY FD DIST	9,882
					51001010	REGULAR SALARY	9,882
				6660001000	40509194	ARPA RECVRY FD DIST	960
					51001010	REGULAR SALARY	2,468
				6700004250	40509194	ARPA RECVRY FD DIST	4,800
				51001010	REGULAR SALARY	4,800	
		Purchasing	400003897	7610001000	51001045	TERMINATN BENEF – FRPT	3,560
	400003934		7610001000	40509194	ARPA RECVRY FD DIST	1,920	
				51001010	REGULAR SALARY	4,268	
			7610004008	40509194	ARPA RECVRY FD DIST	960	
				51001010	REGULAR SALARY	960	
	Real Estate Services	400003815	7830001000	51001000	OP EXPENDITURE – SAL	(54)	
				52002000	OP EXPENSES – SVCS &	54	
		400003921	7820001000	40509194	ARPA RECVRY FD DIST	480	

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total	
County	Real Estate Services			51001010	REGULAR SALARY	1,142	
			7830001000	40509194	ARPA RECVRY FD DIST	960	
					51001010	REGULAR SALARY	1,363
	Regional Parks	400003816	6520002750	52002870	GEN MAINT – STRUCT,IM	15,000	
		400003872	6520001000	51001010	REGULAR SALARY	(87,000)	
				52002870	GEN MAINT – STRUCT,IM	84,000	
				52942941	CONF/TRNG/SEMINAR FE	3,000	
		400003873	6520002750	52002870	GEN MAINT – STRUCT,IM	2,000	
		400003907	6520001000	40509194	ARPA RECVRY FD DIST	2,146	
				51001010	REGULAR SALARY	3,285	
		400004023	6520002750	52002870	GEN MAINT – STRUCT,IM	59,000	
		400004032	6520002750	52002445	OTHER PROFESS & SPEC	10,000	
		Registrar of Voters	400003875	6800001000	51001045	TERMINATN BENEF – FRPT	7,437
			400003907	6800001000	40509194	ARPA RECVRY FD DIST	960
					51001010	REGULAR SALARY	3,782
		Sheriff/Coroner/Public Administrator	400003813	4420001000	51001010	REGULAR SALARY	(4,700,000)
					52002335	TEMP HELP – OUTSIDE	4,600,000
				55405012	SRVCS & SUPP TRSF OU	100,000	
	400003876		4420001000	51001045	TERMINATN BENEF – FRPT	1,368,004	
			4430001000	51001045	TERMINATN BENEF – FRPT	2,350,665	
	400003880		4430001000	51001010	REGULAR SALARY	(900,000)	
				52002444	SECURITY SERVICES	600,000	
				54504050	VEHICLES	300,000	
	400003890		4430001000	51001035	OVERTIME	2,598,692	
				52002000	OP EXPENSES – SVCS &	293,500	
	400003903	4420001000	51001000	OP EXPENDITURE – SAL	37,454		
		4430001000	51001000	OP EXPENDITURE – SAL	106,336		
400003904	4420001000	40509194	ARPA RECVRY FD DIST	25,538			
		51001000	OP EXPENDITURE – SAL	63,168			
		4430001000	40509194	ARPA RECVRY FD DIST	39,140		

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
<b>County</b>	<b>Sheriff/Coroner/Public Administrator</b>			51001000	OP EXPENDITURE – SAL	121,647
		400003977	<b>4410001000</b>	40509194	ARPA RECVRY FD DIST	8,125
				51001010	REGULAR SALARY	22,555
	<b>Veterans Affairs</b>	400003908	<b>5400001000</b>	40509194	ARPA RECVRY FD DIST	1,440
				51001010	REGULAR SALARY	3,254
	<b>Workforce Development</b>	400004002	<b>5710002260</b>	40509194	ARPA RECVRY FD DIST	5,998
51001010				REGULAR SALARY	5,998	
<b>Fire</b>	<b>Fire Protection District</b>	400003840	<b>1045002468</b>	40909975	OP TRANSFERS IN	1,933,558
				51001010	REGULAR SALARY	1,933,558
			<b>1069022412</b>	55305030	OPERATING TRSF OUT	1,933,558
		400003906	<b>1040002468</b>	40509194	ARPA RECVRY FD DIST	646
				51001010	REGULAR SALARY	646
			<b>1060002410</b>	40509194	ARPA RECVRY FD DIST	6,708
				51001010	REGULAR SALARY	6,708
			<b>1070002419</b>	40509194	ARPA RECVRY FD DIST	1,440
				51001010	REGULAR SALARY	1,440
			<b>1070002421</b>	40509194	ARPA RECVRY FD DIST	3,840
				51001010	REGULAR SALARY	3,840
			<b>5800002434</b>	40509194	ARPA RECVRY FD DIST	2,255
				51001010	REGULAR SALARY	2,255
			<b>5900002442</b>	40509194	ARPA RECVRY FD DIST	480
				51001010	REGULAR SALARY	480
			<b>6000002448</b>	40509194	ARPA RECVRY FD DIST	480
				51001010	REGULAR SALARY	480
			<b>6100002454</b>	40509194	ARPA RECVRY FD DIST	828
				51001010	REGULAR SALARY	828
		<b>Flood</b>	<b>Flood Control District</b>	400003971	<b>1970002514</b>	40509194
				51001010	REGULAR SALARY	7,863
<b>ICEMA</b>	<b>Other Agencies</b>	400003921	<b>1110002686</b>	40509194	ARPA RECVRY FD DIST	1,920
				51001010	REGULAR SALARY	1,920

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total	
IHSS	Other Agencies	400003972	4980002240	40509194	ARPA RECVRY FD DIST	2,277	
				51001010	REGULAR SALARY	2,277	
Special Districts	Special Districts Department	400003886	5380001684	55405012	SRVCS & SUPP TRSF OU	1,000	
		400003887	5650001522	52002870	GEN MAINT – STRUCT,IM	6,000	
		400003900	4970001516	52002870	GEN MAINT – STRUCT,IM	22,000	
				55405012	SRVCS & SUPP TRSF OU	5,000	
		400003906	1050001378	40509194	ARPA RECVRY FD DIST	5,360	
				51001010	REGULAR SALARY	5,360	
		400003914	4200004572	52002445	OTHER PROFESS & SPEC	63,000	
				55405010	SALARIES & BENE TRSF	(93,000)	
				4201004572	52002176	STREET MAINTENANCE	42,000
					54504050	VEHICLES	(12,000)
		400003924	3060001450	52002870	GEN MAINT – STRUCT,IM	11,500	
				55405010	SALARIES & BENE TRSF	3,500	
				55405012	SRVCS & SUPP TRSF OU	4,000	
		400003925	2350001564	55405010	SALARIES & BENE TRSF	1,800	
		400003938	1301301408	40008015	PROP TX CUR SEC 1% T	61,000	
				52002458	PERMIT COSTS	8,000	
				55405010	SALARIES & BENE TRSF	27,000	
				55405012	SRVCS & SUPP TRSF OU	26,000	
		400003939	1800001462	51001000	OP EXPENDITURE – SAL	(30,000)	
				52002445	OTHER PROFESS & SPEC	(9,000)	
		55405010	SALARIES & BENE TRSF	18,000			
		55405012	SRVCS & SUPP TRSF OU	21,000			
400003942	2600001588	55405012	SRVCS & SUPP TRSF OU	800			
400003944	1650004674	40759720	FEE ORD – RESID SALES	64,000			
		52002855	GENERAL MAINTENANCE –	(172,000)			
		55405012	SRVCS & SUPP TRSF OU	236,000			
400003945	3500004806	40008015	PROP TX CUR SEC 1% T	7,000			
		40408955	STATE – GRANTS	32,000			

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
<b>Special Districts</b>	<b>Special Districts Department</b>			40759720	FEE ORD – RESID SALES	62,000
				40909995	RESIDUAL EQUITY TRSF	18,100
				52002135	SPECIAL DEPT EXPENSE	33,100
				55405010	SALARIES & BENE TRSF	16,500
				55405012	SRVCS & SUPP TRSF OU	69,500
		400003965	<b>5470001810</b>	40759580	FEE ORD – PARK & REC	29,000
				52002419	REAL EST SRVCS – SRVC	4,000
				52002870	GEN MAINT – STRUCT,IM	9,000
				55405010	SALARIES & BENE TRSF	16,000
		400003967	<b>1350004634</b>	40408955	STATE – GRANTS	30,000
				40909995	RESIDUAL EQUITY TRSF	27,000
				52002135	SPECIAL DEPT EXPENSE	15,000
				55405010	SALARIES & BENE TRSF	18,000
				55405012	SRVCS & SUPP TRSF OU	24,000
		400003969	<b>3300001774</b>	52002855	GENERAL MAINTENANCE	11,000
				54404040	EQUIPMENT	(27,000)
				55405012	SRVCS & SUPP TRSF OU	16,000
		400003970	<b>3320001780</b>	52002182	UTILITIES – ELECTRICIT	1,000
				54304030	STRUCT & IMPROV TO S	(3,000)
				55405010	SALARIES & BENE TRSF	2,000
		400003974	<b>3100001336</b>	40008161	NEGOTIATED PASS – THRU	34,000
				52002445	OTHER PROFESS & SPEC	(7,000)
				55405010	SALARIES & BENE TRSF	19,000
				55405012	SRVCS & SUPP TRSF OU	22,000
		400003975	<b>2450001318</b>	40008015	PROP TX CUR SEC 1% T	67,000
				40008035	PROP TX CUR UNITARY	4,500
				40308525	RENTS & CONCESSIONS	5,000
				40759930	FEE ORD – OTHER SALES	15,000
				51001000	OP EXPENDITURE – SAL	2,500
				52002182	UTILITIES – ELECTRICIT	16,000

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
<b>Special Districts</b>	<b>Special Districts Department</b>			52002186	UTILITIES – WATER	5,500
				55405010	SALARIES & BENE TRSF	24,000
				55405012	SRVCS & SUPP TRSF OU	43,500
		400003976	<b>4150001360</b>	40008015	PROP TX CUR SEC 1% T	4,000
				51001010	REGULAR SALARY	(25,500)
				52002870	GEN MAINT – STRUCT,IM	6,500
				55405010	SALARIES & BENE TRSF	13,000
				55405012	SRVCS & SUPP TRSF OU	16,500
		400003980	<b>2050001464</b>	40008145	INT & PEN DELINQUENT	3,000
				52002445	OTHER PROFESS & SPEC	(2,000)
				55405010	SALARIES & BENE TRSF	25,000
		400003982	<b>4100001624</b>	55405010	SALARIES & BENE TRSF	4,500
		400003983	<b>5390001690</b>	52002176	STREET MAINTENANCE	(1,350)
				55405010	SALARIES & BENE TRSF	2,000
		400003984	<b>4870004672</b>	40909980	SALE OF FIXED ASSETS	20,000
				52002188	UTILITIES – REFUSE	3,000
				52002448	COUNTY COUNSEL SERVI	11,000
				55405012	SRVCS & SUPP TRSF OU	6,000
		400004000	<b>2000001312</b>	40308525	RENTS & CONCESSIONS	10,000
				52002186	UTILITIES – WATER	23,000
				55405010	SALARIES & BENE TRSF	(13,000)
		400004001	<b>3060001452</b>	40708160	SP ASS CUR YR TX ROL	7,000
				40809973	OTHER – STALE DATED	7,000
				52002895	RENTS & LEASES – EQUIP	15,000
				55405010	SALARIES & BENE TRSF	(1,000)
		400004010	<b>6200002582</b>	52002150	PURCHASES FOR RESALE	94,000
				54304030	STRUCT & IMPROV TO S	(205,000)
				55405010	SALARIES & BENE TRSF	21,000
				55405012	SRVCS & SUPP TRSF OU	90,000
		400004021	<b>2080001498</b>	52002870	GEN MAINT – STRUCT, IM	2,000