



2022-23 FISCAL YEAR

**YEAR-END BUDGET
ADJUSTMENT REPORT**

County Administrative Office

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YEAR-END BUDGET ADJUSTMENT REPORT

County Administrative Office

CONTENTS

Report Summaries

Summary of 2022-23 Year-End Budget Adjustment Report (All Entities)	3
Countywide Uses of Discretionary General Funding	15
General Fund Contingencies and Reserves	16
Net County Cost Deficits.....	18
Schedule of Reserve Uses (All Entities).....	19

Schedule of Adjustments

Year-End List of Adjustments (All Entities)	20
---	-----------

Budgeted Staffing and Personnel Actions

Position Actions Report	30
-------------------------------	-----------



2022-23 Year-End Budget Adjustment Report

Overview of changes included in the 2022-23 Year-End Budget Report

The 2022-23 Year-End Budget Adjustment Report facilitates the closing of the 2022-23 Fiscal Year for multiple County and Board-governed entities, including the County, the Board Governed County Service Areas, the Flood Control District, and the Bloomington 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 \$31.5 million, \$13.6 million in Sources, and the use of Countywide Reserves, Contingencies, and Net Position of \$16.4 million needed for the closing of the 2022-23 fiscal year.

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 provides for the management, development, maintenance, and operations across its network of airports. The department is requesting an increase in Requirements due to unbudgeted expenses for security guard services as a result of the Chino Airport fire (\$90,000), increases in data processing charges (\$2,000), and for services provided by other County departments including County Counsel, Project & Facilities Management Department, and Regional Parks (\$30,000). These increases are fully offset by a decrease in Salaries and Benefits (\$122,000) resulting from salary savings due to staffing vacancies. As a result, these adjustments have no net impact to Requirements or Sources.

Arrowhead Regional Medical Center

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance/Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$377,303	\$377,303	\$0	\$0	0	0	N/A	N/A

Adjustments: Arrowhead Regional Medical Center (ARMC) delivers essential health services and preventative care to the communities of the County. ARMC is requesting budget adjustments of \$4.9 million in Salaries and Benefits primarily due to State retention payments from the “Hospital and Skilled Nursing Facility COVID-19 Worker Retention Pay” program and \$2.3 million to Salaries and Benefits Transfers Out due to the diversion of deferred employee wage increases to the Teamsters’ retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46). These increases are fully offset by budgetary savings of \$4.1 million in Services and Supplies, \$63,000 in Travel, and \$1.6 million in other Fixed Assets primarily due to various purchases that were less than originally budgeted, as well as a budgetary savings of \$1.5 million in Vehicles for Mobile Medical Clinics due to the procurement being deferred to fiscal year 2023-24. As a result, these adjustments have no net impact to Requirements or Sources.

ARMC also requests a budget adjustment of \$377,303 to reflect staffing costs as a result of the 2022-23 snowstorm expenses, which was funded by County’s Discretionary General Funding.

Bloomington Recreation and Park District

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Contribution to Fund Balance/Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$48,000	\$489,999	\$0	\$441,999	0	0	N/A	N/A

Adjustments: The Bloomington Recreation and Park District (BRPD) maintains and operates two parks, an equestrian arena, sports fields, and a community center in the Bloomington area. BRPD is requesting a budget adjustment of \$48,000 for increased operating costs as this park district is providing more recreational and community activities for the public. This increase is funded through additional revenue received from park fees.

Sources are also increasing by \$441,999 to reflect a transfer from the Board of Supervisors (Fifth District) to provide the BRPD with funding as allocated:

- Kessler Park Corridor and Fencing Project (\$372,624)
- Fees Associated with the Bloomington Little League’s Use of Park Facilities (\$69,375)

There is no corresponding increase in Requirements since the BRPD will not start incurring costs for these projects until fiscal year 2023-24. Consequently, contributions to Available Reserves are increased by \$441,999 in 2022-23.

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 Board of Supervisors (BOS) represents the interest of the public, and reviews issues impacting the County and its residents, businesses, built and natural environment, and health and safety. The BOS requests a budget adjustment of \$511,374 to fund project costs performed by the Department of Public Works and Special Districts associated with the installation of traffic safety signage (i.e., blinking stop signs), at areas of critical concern for public safety throughout the County, funding for fees associated with the Bloomington Little League’s use of park facilities, and the Kessler Park Corridor and Fencing Project. This adjustment is fully offset by decreases in Staffing and Operating Expenses primarily resulting from savings in Salary Expenses, Services and Supplies, Travel, and other charges. As a result, these adjustments have 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
\$7,672,198	\$7,672,198	\$0	\$0	0	0	N/A	N/A

Adjustments: The Capital Improvement Program (CIP) is an internal planning tool administered by the County Administrative Office (CAO) to provide the Board of Supervisors (Board) with information to assist in the decision-making process for the allocation of limited resources to capital projects. The CIP is requesting to increase Arrowhead Regional Medical Center (ARMC) CIP projects in a total amount of \$39,300. This will allow for the ARMC Interior Plumbing Infrastructure Plan Project (10101061) and the ARMC Boiler Motors Uninterrupted Power Source Project (10100459) to be increased by \$36,800 and \$2,500, respectively. These increases will be funded from savings realized by other projects. These adjustments result in no net impact to Requirements or Sources.

In addition, the CIP is requesting increases to Requirements and Sources in a total amount of \$7.7 million. This will replenish the Regional Parks Glen Helen Waterslide Replacement (10100911) in the amount of \$87,615 and the acquisition of 412 Hospitality Ln. building (10101432) in the amount of \$11,000. These adjustments are necessary to fund unexpected costs associated with the projects and will be funded with one-time use of Discretionary General Funding. The adjustments to Requirements and Sources also include \$3.0 million to the Chino Airport Groundwater Remediation Project (10100556) which is funded with an annual contribution from Discretionary General Funding.

Lastly, the adjustment will permit the establishment of the District Attorney Victorville Courthouse Office Remodel (10101551) in the amount of \$4.6 million located at 14455 Civic Dr. The project will encompass the remodel of approximately 6,500 sq. ft. and includes the creation of a meeting space, breakroom, restrooms, and IT room. The project will be funded with one-time departmental savings.

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
\$108,705	\$108,705	\$0	\$0	-1	0	N/A	N/A

Staffing: Community Development and Housing (CDH) transferred a Deputy Executive Officer to the County Administrative Office. This transfer reflects a 2023-24 budgeted staffing action deemed as a high priority, and will allow for improved executive oversight of County operations.

Adjustments: CDH focuses efforts to ensure quality of life for residents by providing community and housing development resources for low- and moderate-income families, individuals, and communities. CDH requests budget adjustments of \$96,005 to fund staffing costs for the Emergency Rental Assistance Program which assists households affected by COVID-19 that are past due on rent and/or utilities. This increase is funded with additional Sources representing a mid-year use of fund balance as a result of the release of prior fiscal year encumbrances.

In addition, CDH requests an increase to Requirements of \$12,700 to correct a budget appropriation deficit related to staffing costs for the Community Development Block Grant program which supports projects that prevent urban blight and address urgent community development needs countywide. This increase will be funded by increased Sources from interest earnings.

Community Revitalization

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	-1	0	N/A	N/A

Staffing: Community Revitalization transferred an Assistant Executive Officer – Human Services to the Human Services – Administrative Claim. This transfer reflects a 2023-24 budgeted staffing action deemed as a high priority, and will allow for improved executive oversight of County operations.

Adjustments: Community Revitalization focuses on strategic and continuous improvement efforts to prevent and reduce homelessness in communities across the county. The department is requesting a budget adjustment of \$32,485 to correct a budget appropriation deficit related to staffing expenses for administrative support from the Human Services budget unit which were higher than anticipated. This increase is fully offset by a decrease in Salaries and Benefits resulting from salary savings. These adjustments result in no net impact to Requirements or Sources.

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
\$18,500	\$0	\$18,500	\$0	2	0	N/A	N/A

Staffing: The County Administrative Office (CAO) added a Deputy Executive Officer, which was transferred from the department of Community Development and Housing, added two new Assistant Executive Officer positions, and deleted the Contract Chief Operations Officer. These reflect 2023-24 budgeted staffing actions deemed a high priority, and will allow for improved executive oversight of County operations.

Adjustments: The CAO is responsible to the Board of Supervisors, through the leadership of the Chief Executive Officer, for the general administration and coordination of County operations and programs. The CAO requests a budget adjustment of \$18,500 to reflect the use of the Community Concerns Reserve for one-time costs incurred in 2022-23 associated with placing advertisements regarding snow play in local mountain areas.

County Trial Courts

Budget Adjustments				Staffing Adjustments		Discretionary General Funding Requests	
Requirements	Sources	Net County Cost	Use of Fund Balance/Net Position	Budgeted Staffing	Reclasses	Amount	Staffing
\$70,103	\$0	\$70,103	\$0	0	0	N/A	N/A

Adjustments: The Trial Courts Maintenance of Effort budget unit funds the Maintenance of Effort payment to the State for the County's share of operational costs. The department requests a budget adjustment of \$70,103 for unanticipated costs resulting from an audit payment (\$1.5 million) to the State for the period of July 1, 2017, through June 30, 2021, for under remitting their share of fines and forfeitures revenue due to incorrect calculations and distributions. This audit payment results in the use of additional Net County Cost of \$70,103.

Flood Control 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
\$300,000	\$0	\$0	\$300,000	0	0	N/A	N/A

Adjustments: The Flood Control District (FCD) conducts programs for flood channel and levee construction, floodwater retention and debris basin maintenance. FCD requests a budget adjustment of \$300,000 in Operating Expenses for higher than anticipated expenses in vehicle maintenance. This increase is fully funded by the Use of Available Unrestricted Net Position.

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
\$7,646,144	\$0	\$0	\$7,646,144	0	0	N/A	N/A

Adjustments: The Human Resources – Commuter Services division is responsible for the County’s Employee Rideshare Program, which advocates a social responsibility to preserve the environment, decrease fuel consumption, improve air quality, and reduce traffic congestion. The department requests budget adjustments of \$19,815 to correct budget appropriation deficits in Salaries and Benefits and Services and Supplies for an unanticipated increase in paid incentives for new rideshare participants, as the program recovers from lack of participation during the COVID-19 pandemic. These increases are fully offset by a decrease in Services and Supplies and Transfers Out due to savings from lower than anticipated IT services and office supply expenses, resulting in no net impact to Requirements or Sources.

The department’s Risk Management division also requests budget adjustments to correct budget appropriation deficits due to larger than anticipated legal and settlement costs in 2022-23 related Law Enforcement Liability claims (\$631,500), Auto Liability claims (\$4.2 million), and Property Insurance claims (\$3.6 million). These increases will be funded with the Use of Available Unrestricted Net Position (\$7.6 million) and a decrease in Services and Supplies (\$766,400) as a result of lower than expected external property settlements.

Human Services – Administrative Claim

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	(\$1,500,000)	\$0	\$0	1	0	N/A	N/A

Staffing: The Human Services – Administrative Claim (HS – Administrative Claim) added an Assistant Executive Officer – Human Services, which was transferred from the department of Community Revitalization. This transfer reflects a 2023-24 budgeted staffing action deemed a high priority, and will allow for improved executive oversight of County operations.

Adjustments: The HS – Administrative Claim budget unit includes various departments that build a healthy community by strengthening individuals and families, enhancing quality of life, and valuing people. The HS – Administrative Claim requests a budget adjustment to reduce Sources by \$1.5 million to reflect a missed budget transaction that should have occurred in a board agenda item approved by the Board of Supervisors on June 27, 2023 (Item No. 98) that approved the transfer of \$1.5 million to Human Services – Administration for the purchase of new furniture for the expansion project at the Performance, Education & Resource Centers (PERC).

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
\$480,000	\$480,000	\$0	\$0	0	0	N/A	N/A

Adjustments: The Land Use Services (LUS) Building and Safety division is responsible for the enforcement of Building Standards adopted by the State of California and San Bernardino County. With the continuous increase in permit applications, the department uses on-call consultants to augment staffing vacancies in order to process the higher-than-expected volume of permit requests. The department requests a budget adjustment of \$480,000 to correct a budget appropriation deficit in Services and Supplies for the on-call consultant services costs. This increase is fully funded by an increase in Fee Revenue to recognize the revenue generated from these services.

LUS also requests a budget adjustment of \$24,404 due to the diversion of deferred employee wage increases to the Teamsters’ retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46). This increase is fully offset by a decrease in Salary Expenses, resulting in no net impact to Requirements or Sources.

Office of Emergency 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 Office of Emergency Services (OES) strives to prevent, protect from, mitigate against, prepare for, respond to, and recover from the threats and hazards that pose the greatest risk to San Bernardino County. OES is requesting a budget adjustment of \$88,000 in Operating Transfers Out for expected Fire Administration overhead costs, as funds were redirected to handle unexpected expenses from the winter storm events. These increases are fully offset by a decrease in Fixed Assets due to savings from software not purchased for a grant. As such, these adjustments result in no net impact to Requirements or Sources.

Preschool 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 Preschool Services Department requests a budget adjustment of \$95,000 for costs related to the diversion of deferred employee wage increases to the Teamsters’ retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46). This increase is fully offset by a decrease in salary expenses resulting from salary savings due to staffing vacancies. As a result, this adjustment has no net impact to Requirements or Sources.

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
\$24,260	\$23,558	\$0	\$702	0	0	N/A	N/A

Adjustments: The Department of Public Health provides services and resources to promote and improve health, wellness, safety, and quality of life to the County and its residents. The department requests a budget adjustment of \$24,260 for the Bio-Terrorism Preparedness fund to correct an appropriation deficit resulting from the transfer of resources to the department’s operating budget unit to fund operations of the Preparedness and Response Program. These adjustments are offset by increases in Sources to reflect Federal Public Health Emergency Preparedness grant revenue, Pan Flu grant revenue from the State, and Interest Income received, as well as the Use of Available Reserves.

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
\$100,000	\$69,375	\$0	\$30,625	0	0	N/A	N/A

Adjustments: The Department of Public Works – Transportation Division is responsible for the operation, maintenance, and improvement of the County’s Maintained Road System. Budget adjustments of \$100,000 are requested to correct a budget appropriation deficit resulting from retention costs related to the Rock Springs Road Bridge project. This increase is funded by the Use of Available Reserves.

Sources are also increasing by \$69,375 to reflect a transfer from the Board of Supervisors (Fifth District) for the installation of traffic safety signage (i.e., blinking stop signs), at areas of critical concern for public safety throughout the County. There is no corresponding increase in Requirements since the department will not start incurring costs for the project until 2023-24. Consequently, contributions to Available Reserves are increased by \$69,375 in 2022-23.

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
\$823,098	\$177,917	\$0	\$645,181	0	0	N/A	N/A

Adjustments: Public Works – Special Districts provides administrative oversight and manages operations for special districts throughout the unincorporated areas of the County. The following budget adjustments of \$823,098 are requested:

General Districts is requesting budget adjustments by \$86,470 for the following:

- County Service Area (CSA) 70 TV-4 Wonder Valley – \$55,000 for the cost of power pole repairs. This cost is funded by the Use of Available Reserves.
- CSA 120 North Etiwanda Preserve – \$24,000 for the increased cost of managing, protecting, and operating approximately 1,200 acres of open space in the Rancho Cucamonga area. This cost is funded by increased revenue from fees (\$22,000) and through the Use of Available Reserves (\$2,000).
- CSA 70 Detention Basin 2 Big Bear – Net increase of \$5,400 for additional operating expenses incurred, which are funded by the Use of Available Reserves.
- CSA 70 Capital Improvement Program – Requirements are increasing by \$1,200 for residual costs incurred for the Lake Gregory Rehabilitation Project. This increase is funded by the Use of Available Reserves.
- CSA 70 EV-1 East Valley – \$870 for additional operating expenses incurred, which are funded by the Use of Available Reserves.
- CSA 70 Countywide – Although no net increase in Requirements, this district is utilizing a \$295,000 budget savings in Salaries and Benefits to fund other operating costs incurred during the fiscal year.
- CSA 82 Searles Valley – Although no net increase in Requirements, the district is utilizing a \$15,000 budget savings in Improvements to Land for salary and benefit costs of the Trona Sewer Project. This project is funded by the American Rescue Plan Act (ARPA).

Park Districts is requesting budget adjustments by \$61,005 for the following:

- CSA 29 Lucerne Valley – \$50,000 primarily for the addition of extra-help staffing to assist the district with service demands during operating hours. This cost is funded by increased revenue from property taxes.
- CSA 70 P-14 Mentone – \$11,000 for landscaping improvements and irrigation repairs. This cost is funded by the Use of Available Reserves.
- CSA 56 Wrightwood – \$5 for residual costs of this now dissolved district. This small amount is funded by the Use of Available Reserves.
- CSA 63 Oak Glen/Yucaipa – Although no net increase in Requirements, this district is utilizing a \$27,600 budget savings in Salaries and Benefits to fund other operating costs incurred during the fiscal year.

Public Works – Special Districts – *Continued*

Adjustments:

Road Districts is requesting budget adjustments by \$21,568 for road maintenance and other district costs as detailed below, which are all funded by the Use of Available Reserves unless noted otherwise:

- CSA 70 R-29 Yucca Mesa – \$3,400.
- CSA 70 R-31 Lytle Creek – \$3,200.
- CSA 70 R-33 Big Bear – \$1,650.
- CSA 70 R-44 Saw Pit Canyon – \$220.
- CSA 70 R-40 Upper North Bay, Lake Arrowhead – \$4,781.
- CSA 70 R-2 Twin Peaks – \$8,317. This increase is primarily funded by increased interest revenue.
- CSA 18 Cedar Pines – Although no net increase in Requirements, this district is increasing reimbursements by \$16,200 to offset additional operating costs incurred during the fiscal year.

Sanitation Districts is requesting budget adjustments by \$397,000 as detailed below, which are all funded by the Use of Available Unrestricted Net Position:

- CSA 64 Spring Valley Lake – \$288,000 for the increased cost of utilities and other operating expenses.
- CSA 70 S-3 Lytle Creek – \$78,000 for the increased cost of a sewer maintenance project.
- CSA 70 BL Bloomington – \$31,000 for increased operating costs.

Streetlighting Districts CSA 70 GH Glen Helen is requesting a budget adjustment of \$7,600 due to increased operating costs of the district. These costs are funded by increased revenue generated from voter-approved service charges.

Water Districts is requesting budget adjustments of \$249,455 for the following districts:

- CSA 70 W-3 Hacienda – \$123,000 for increased operating costs, funded by state grant revenues (\$54,000) and through the Use of Available Unrestricted Net Position (\$69,000).
- CSA 70 F Morongo Valley – \$66,100 for increased operating costs, funded by operating transfers in from the District's Reserve Fund (\$10,000) and Capital Improvement Program (\$20,000), as well as through the Use of Available Unrestricted Net Position (\$36,100).
- CSA 70 W-4 Pioneertown – \$30,000 for increased operating costs, funded by revenue from service charges and user fees (\$6,000) and through the Use of Available Unrestricted Net Position (\$24,000).
- CSA 70 F Morongo Valley – \$20,000 for the Capital Improvement Program to assist the District's Operating Fund with a budget appropriation deficit. This increase is funded by the Use of Available Unrestricted Net Position.
- CSA 70 CG Cedar Glen – \$300 for the Capital Improvement Program for additional costs pertaining to a tunnel project. This increase is funded by the Use of Available Unrestricted Net Position.
- CSA 70 F Morongo Valley (Reserve Fund) – \$10,000 for an operating transfer out to the District's Operating Fund for assistance with an appropriation deficit at fiscal year-end. This increase is funded by the use of Available Unrestricted Net Position.
- CSA 70 W-4 Pioneertown (Reserve Fund) – \$55 for some minor one-time costs that are funded through the use of Available Unrestricted Net Position.

Purchasing

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 Purchasing department provides procurement services, contract administration, vendor management, and oversight of internal purchasing program operations. The department is requesting budget adjustments of \$1.0 million to correct appropriation deficits due to higher than anticipated countywide office expenses (\$690,000) and motor pool rentals (\$553), as well as costs (\$309,400) for administrative support, and salary expenses associated with Graphic Designer positions that were transferred to the County Communications Group [January 24, 2023 (Item No. 65)]. The department also requests a budget adjustment of \$5,900 for the diversion of deferred employee wage increases to the Teamsters’ retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46). These increases are fully offset by a decrease in Salaries and Benefits (\$881,400) resulting from salary savings due to staffing vacancies, Services and Supplies (\$123,453) and a decrease in Travel expenses (\$25,900). As a result, these adjustments have no net impact to Requirements or Sources.

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 Real Estate Services - Administration and Finance division provides fiscal services and administrative support to the departments of Real Estate Services, and Project and Facilities Management. A budget adjustment of \$24,256 is requested to correct a budget appropriation deficit related to the diversion of deferred employee wage increases to the Teamsters’ retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46). This budget adjustment will be fully offset by an increase in Reimbursements from impacted divisions within Real Estate Services and the Project and Facilities Management Department, resulting in 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
\$0	\$0	\$0	\$0	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 \$441,851 to correct budget appropriation deficits related to additional work completed at Prado and Glen Helen Regional Parks to address urgent irrigation and maintenance demands (\$303,000), the Department’s portion of salary expenses associated with the Communication Officer and Interim Deputy Director positions (\$85,851), and for the costs related to the diversion of deferred employee wage increases to the Teamsters’ retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46) (\$53,000). These increases are fully offset by a decrease of \$441,851 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.

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
\$756,128	\$0	\$756,128	\$0	0	0	N/A	N/A

Adjustments: The Sheriff/Coroner/Public Administrator is responsible for providing collaborative law enforcement services and serves to ensure the safety of the County’s communities. The department is requesting budget adjustments to correct budget appropriation deficits as a result of increased costs for food, fuel, and temporary staffing used to mitigate vacancies in medical staff at the West Valley Detention Center Infirmery (\$5.4 million), and costs related to the diversion of deferred employee wage increases (\$136,475) to the Teamsters’ retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46). These increases are fully offset by a decrease 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.

The Department is also requesting a budget adjustment of \$756,128 for the costs associated with the countywide crime suppression efforts incurred in 2022-23. These costs are funded with the use of the Countywide Crime Suppression and Pilot Program general fund reserve.

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 **\$5,320,571** 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	\$24,927	Land Use Services	\$41,299
Assessor/Recorder/County Clerk	\$282,188	Probation	\$283,854
Auditor-Controller/Treasurer/Tax Collector	\$110,475	Public Defender	\$254,794
Board of Supervisors	\$799,906	Public Guardian – Conservator	\$388
County Administrative Office	\$15,442	Public Health	\$58,631
County Counsel	\$73,094	Purchasing	\$8,626
District Attorney	\$731,177	Registrar of Voters	\$1,618
Economic Development	\$7,909	Sheriff/Coroner/Public Administrator	\$2,561,226
Human Resources	\$65,017		

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 2022-23 associated with approved MOU agreements. The table below summarizes the Labor Reserve Adjustment of **\$248,534** 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	Labor Reserve Adjustment
Auditor-Controller/Treasurer/Tax Collector	\$484
District Attorney	\$10,326
Human Services – Administrative Claim	\$3,579
Probation	\$19,459
Public Guardian – Conservator	\$189
Sheriff/Coroner/Public Administrator	\$214,497

General Fund Contingencies and Reserves

This section highlights uses or contributions to general fund contingencies or reserves which are not discussed elsewhere in the Year-End Budget Report.

Colton Fencing Project: A use of the **Community Concerns Reserve (\$2,855)** will fund cost associated with establishing a fenced perimeter around county-owned land in the City of Colton in order to prevent unauthorized use of the property. It is anticipated the project will require an additional use of this reserve (\$144,000) in fiscal year 2024 to complete the project.

Glen Helen Regional Park Waterslide Replacement Project: On June 11, 2019, the Board approved the replacement of the waterslides at the Glen Helen Regional Park. Due to unforeseen circumstances, the project requires an additional \$87,615 use of **General Fund Contingencies** to replace four existing pumps along with variable frequency drives and wiring.

412 Hospitality Lane Acquisition Project: On December 13, 2022, the Board approved the acquisition of 412 Hospitality Lane in San Bernardino for office space and a budget of \$9,810,000. The project requires an additional \$11,000 use of **General Fund Contingencies** to complete the purchase of the building.

Regional Parks Comprehensive Fuel Spill Assessment Project at Park Moabi: To facilitate the termination of the County's lease with the Bureau of Land Management (BLM) at Park Moabi, BLM has requested that the County conduct an environmental assessment of the area regarding the effects of a fuel spill in 1987. The project requires the use of **General Fund Contingencies** in the amount of \$116,000 for the costs associated with conducting the comprehensive fuel spill assessment.

San Bernardino County Fire Protection District: Contractual obligations as approved by the Board on June 9, 2020 (Item No. 61), requires the use of **General Fund Contingencies** of \$528,832 to reflect changes in assessed valuation of taxable property within the boundary.

Annual Elections Cycle Reserve: The Board approved the 2022-23 Mid-Year Budget Report on January 24, 2023 (Item No. 65), of which the supporting documentation incorrectly reflected the Annual Elections Cycle Reserve amount. This document recommends a technical adjustment to reflect the contribution made to the Annual Elections Cycle Reserve of \$6,755,110. There is no additional budget adjustment included in the Schedule of Adjustments of this document, as this correction is for administrative purposes only.

Various Contributions to Reserves: During the fiscal year, the County received the following specific purposes revenue funds that are recommended to be set aside as specific purposes general fund reserves to be allocated by the Board of Supervisors at a later date.

- **Labor Reserve (One-Time Contribution of \$4,152,994):** The Countywide Discretionary General Fund budget unit received \$4,152,994 in funding associated with the projected cost of the non-general fund departmental share of costs associated with the Teamster-sponsored healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46). As this revenue was not necessary to meet the initial obligation due to the trust it is recommended these funds be set aside for use at a later date. As this contribution is funded with reimbursements, this adjustment results in no net increase to Requirements or Sources.
- **Bloomington Community Benefit/Improvement Reserve (One-Time Contribution of \$30,000):** An allocation is recommended to the Bloomington Community Benefit/Improvement Reserve to set-aside funds received in 2022-23 to be placed in the reserve for future use. This adjustment is funded through an increase in Sources reflecting the revenue received in 2022-23.

Use of General Fund Contingencies – *Continued*

- **Restricted Revenue Set-Aside Reserve (One-Time Contribution of \$1,975,142):** An allocation is recommended to the Restricted Revenue Set-Aside Reserve which represents a roll-over of unspent funds received in 2021-22 and 2022-23 for AB 1869 Criminal Fees Backfill to be placed in the reserve for future use. This adjustment is recommended to be funded through a combination of a use of General Fund Contingencies (representing revenue received in 2021-22) and an increase in Sources (reflecting the portion of revenue received in 2022-23).
- **AB177/AB199 Criminal Administrative Fees Backfill Reserve (One-Time Contribution of \$4,670,868):** An allocation of \$4,670,868 will establish the new AB177/AB199 Criminal Administrative Fees Backfill Reserve which will set aside funding received under this legislation to be allocated for use at a later date. This adjustment is funded through an increase in Sources reflecting the revenue received in 2022-23.
- **Asset Replacement Reserve (One-Time Contribution of \$12,500,000):** In fiscal year 2022-23 the Board approved uses of the Asset Replacement Reserve for Jail Upgrades (\$7,500,000) and an EMACS Upgrade project (\$5,000,000). Due to the fact that neither of these projects were able to begin in 2022-23, it is recommended that these funds be returned to the Asset Replacement Reserve for use at a later date.
- **Archives Acquisition Reserve (One-Time Contribution of \$319,368):** An allocation is recommended for a contribution to the Archives Acquisition Reserve, which represents a roll-over of unspent funds from 2022-23 to be placed in the reserve for future use.
- **Community Service Upgrades Reserve:** Due to an incorrect entry made in an off-cycle Board Agenda Item, an adjusting entry is necessary to reduce the usage of the Community Services Upgrade Reserve (\$173,603). This adjustment does not impact the ability for the County to complete the projects that this funding was designated for.

Net County Cost Deficits

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 2022-23:

Economic Development (EDA) is reporting a Net County Cost deficit of \$186,415 primarily resulting from the closeout of the County's participation in the State's Microbusiness COVID-19 Relief Grant Program. The County was awarded \$2,742,845 in fiscal year 2021-22 and was able to award over \$1.7 million in grants to businesses. Since the Purchase Order for this program was established in fiscal year 2021-22, EDA is reported as exceeding their Net County Cost target in fiscal year 2022-23 as the return of funding occurred in fiscal year 2022-23. Over the two-year period expenses match revenue for the program and does not require additional Net County Cost.

Project and Facilities Management Department (PFMD) – Facilities Management Division is reporting a Net County Cost of \$122,485 over the budgeted amount. This is a result of a diversion of deferred employee wage increases to the Teamsters' retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46), which the department was unable to offset with direct bill and requisition work revenue.

Project and Facilities Management Department (PFMD) – Project Management Division is reporting a Net County Cost of \$487,211 over the budgeted amount. This is a result of a reimbursement shortfall from ARPA funded projects, a diversion of deferred employee wage increases to the Teamsters' retiree healthcare trust as approved by the Board of Supervisors on June 22, 2021 (Item No. 46), decrease in reimbursements due to increased non-billable Capital Improvement Project (CIP) concept/feasibility/estimating hours, decrease in reimbursements due to less billable hours than anticipated, and increased costs due to the development of the CIP Dashboard and other CIP software enhancements.

Regional Parks is reporting a Net County Cost overage of \$421,633 due to an unexpected decline in revenue in fiscal year 2022-23. Sections of Prado Regional Park were closed for irrigation repairs, resulting in six fewer large Interim Use Permits than normal. The loss of these permits has resulted in an estimated overall loss in revenue of \$120,000. Closure of the swim facility at Yucaipa Regional Park due to weather and algae events and delays in the construction of the waterslides at Glen Helen Regional Park resulted in further losses in anticipated revenue. The waterslides were estimated to result in a minimum of \$200,000 in revenue at Glen Helen and the loss in revenue at Yucaipa is approximately \$30,000. Furthermore, several concessions at Calico Ghost Town Regional Park were either terminated or were closed for repairs resulting in a reduction in revenue as the minimum lease fee was paid each month during closure. This has resulted in a reduction in revenue being received by more than \$70,000. The department expects sufficient revenue sources in fiscal year 2023-24 due to the anticipated completion of the various projects discussed above, and several large events that are currently scheduled in 2023-24.

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 \$3.7 million. This is due to lower than anticipated revenues received in 2022-23, as well as an audit payment (\$1.5 million) to the State for the period of July 1, 2017, through June 30, 2021, for under remitting their share of fines and forfeitures revenue due to incorrect calculations and distributions. This reflects the use of \$70,103 in general fund contingencies as previously discussed in this report.

Net County Cost shifts due to CARES Act Fund Reconciliation – As part of the County's monitoring and risk mitigation efforts for its CARES Act Fund, certain public health related expenditures (originally funded by the CARES Act Fund) were replaced with eligible COVID-19 public health emergency expenditures incurred by the Sheriff's Department. This risk mitigation action results in the Department of Public Health exceeding its Net County Cost Target by \$4.7 million which is fully offset by the Sheriff's Department returning an equitable amount of Net County Cost. The net effect of this risk mitigation action results in no net impact to Discretionary General Funding. All expenditures involved in this action are consistent with the Board-approved CARES Act Spending Plan (September 29, 2020, Item No. 26).

Schedule of Reserve Uses (All Entities)

Entity	Department/Reserve	Fund	Amount	Increase/ Decrease
County	Bloomington Community Benefit/Improvement Reserve	1000	30,000	Increase
County	Labor Reserve	1000	4,152,994	Increase
County	Labor Reserve	1000	(248,534)	Decrease
County	Earned Leave Reserve	1000	(5,320,571)	Decrease
County	Archives Acquisition Reserve	1000	319,368	Increase
County	Asset Replacement Reserve	1000	12,500,000	Increase
County	Community Concerns Reserve	1000	(18,500)	Decrease
County	Community Concerns Reserve	1000	(2,855)	Decrease
County	Countywide Crime Suppression and Pilot Program Reserve	1000	(756,128)	Decrease
County	Community Service Upgrades Reserve	1000	173,603	Increase
County	Restricted Revenue Set-Aside Reserve	1000	1,975,142	Increase
County	AB177/AB199 Criminal Administrative Fees Backfill Reserve	1000	4,670,868	Increase
County	Public Health – Special Revenue Funds	2696	(702)	Decrease
County	Public Works – Transportation Special Revenue Funds	2000	69,375	Increase
County	Public Works – Transportation Special Revenue Funds	2034	(50,000)	Decrease
County	Public Works – Transportation Special Revenue Funds	2164	(50,000)	Decrease
Special Districts	General Districts	1420	(5,400)	Decrease
Special Districts	General Districts	1780	(55,000)	Decrease
Special Districts	General Districts	1810	(2,000)	Decrease
Special Districts	General Districts	3604	(1,200)	Decrease
Special Districts	General Districts	9393	(870)	Decrease
Special Districts	Park Construction – BRPD	3166	441,999	Increase
Special Districts	Park Districts	1348	(5)	Decrease
Special Districts	Park Districts	1516	(11,000)	Decrease
Special Districts	Road Districts	1660	(3,400)	Decrease
Special Districts	Road Districts	1672	(3,200)	Decrease
Special Districts	Road Districts	1678	(1,650)	Decrease
Special Districts	Road Districts	1708	(4,781)	Decrease
Special Districts	Road Districts	1726	(220)	Decrease

Year-End List of Adjustments

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total	
County	Agriculture/Weights & Measures	400004513	6110001000	51001045	TERMINATN BENEF – FRPT	24,927	
	Airports	400004548	6310001000	51001010	REGULAR SALARY	(122,000)	
				52002444	SECURITY SERVICES	90,000	
				52412410	DATA PROCESSING (ISF	2,000	
				55405012	SRVCS & SUPP TRSF OU	30,000	
		400004621		51001010	REGULAR SALARY	(280,000)	
		52002335		TEMP HELP – OUTSIDE	160,000		
		55305030		OPERATING TRSF OUT	100,000		
		55405010		SALARIES & BENE TRSF	20,000		
	Arrowhead Regional Medical Center	400004612	9185104200	40909975	OP TRANSFERS IN	377,303	
				9110004200	51001010	REGULAR SALARY	5,300,000
				9184804200	52002115	COMPUTER SOFTWARE EX	(1,203,677)
					52002116	COMPUTER HARDWARE EX	(1,780,000)
				9110004200	52004100	OTHER MEDICAL SUPPLI	(1,100,000)
					52942946	OTHER TRAVEL – NON-TAX	(63,000)
					54404040	EQUIPMENT	(1,158,020)
					54504050	VEHICLES	(1,500,000)
		54654065	DIR LEA PUR – EQUIP	(418,000)			
		55405010	SALARIES & BENE TRSF	2,300,000			
	Assessor/Recorder/County Clerk	400004498	3110001000	51001045	TERMINATN BENEF-FRPT	282,188	
Auditor-Controller/Treasurer/Tax Collector	400004498	3400001000	51001045	TERMINATN BENEF-FRPT	110,475		
	400004499		51001000	OP EXPENDITURE – SAL	484		
Board of Supervisors	400004530	1002001000	51001045	TERMINATN BENEF – FRPT	321,084		
		1004001000	51001045	TERMINATN BENEF – FRPT	52,284		

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total			
County	Board of Supervisors	400004530	1005001000	51001045	TERMINATN BENEF – FRPT	426,538			
		400004641		51001000	OP EXPENDITURE – SAL	(453,092)			
				52002032	VPN SERVICES (ISF)	(795)			
				52002037	COMNET CHARGES (ISF)	(2,578)			
				52002043	ELEC EQUIP MAINTEN ((2,425)			
				52002070	FOOD	(1,310)			
				52002076	TUITION REIMBURSEMEN	(2,000)			
				52002115	COMPUTER SOFTWARE EX	(9,000)			
				52002116	COMPUTER HARDWARE EX	(9,000)			
				52002125	INVENTORIALBLE EQUIPM	(1,000)			
				52002135	SPECIAL DEPT EXPENSE	(1,000)			
				52002420	ISD OTHER IT SRVCS ((2,379)			
				52942943	MEALS – NON-TAXABLE	(750)			
				53003305	CONTRIB TO OTHER AGE	(2,972)			
				55305030	OPERATING TRSF OUT	489,912			
				55405012	SRVCS & SUPP TRSF OU	(1,611)			
				Capital Improvement Program	400004470	7700004204	40909995	RESIDUAL EQUITY TRSF	36,800
							40909999	RESIDUAL EQUITY TRSF	(36,800)
							54304030	STRUCT & IMPROV TO S	(36,800)
							54304030	STRUCT & IMPROV TO S	36,800
			400004471	7700003100	40909975	OP TRANSFERS IN	3,000,000		
					54104010	IMPROVEMENTS TO LAND	3,000,000		
			400004485	7700004204	40909995	RESIDUAL EQUITY TRSF	2,500		
					40909999	RESIDUAL EQUITY TRSF	(2,500)		
					54304030	STRUCT & IMPROV TO S	2,500		
					54304030	STRUCT & IMPROV TO S	(2,500)		
			400004552	7700003100	40909975	OP TRANSFERS IN	87,615		
				54304030	STRUCT & IMPROV TO S	87,615			
		400004553		40909975	OP TRANSFERS IN	11,000			
				54304030	STRUCT & IMPROV TO S	11,000			

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
County	Capital Improvement Program	400004604	7700003100	40909975	OP TRANSFERS IN	4,573,583
				54304030	STRUCT & IMPROV TO S	4,573,583
	Community Development and Housing Special Revenue Funds	400004690	6210002508	55405018	INTERNAL COST ALLOCA	96,005
				40909995	RESIDUAL EQUITY TRSF	\$96,005.
		400004538	6210002478	40308500	INTEREST	12,700
				55405040	INTRA-FUND TRSF OUT	12,700
	Community Revitalization	400004534	6230001000	51001000	OP EXPENDITURE – SAL	(32,485)
				55405010	SALARIES & BENE TRSF	32,485
	Commuter Services	400004493	7200002708	51001025	SUGGESTIONS AND AWAR	10,450
				52002135	SPECIAL DEPT EXPENSE	(10,450)
				52002420	ISD OTHER IT SRVCS (5,460
				52002421	ISD DIRECT LABOR (IS	3,905
				55405012	SRVCS & SUPP TRSF OU	(3,905)
				55405012	SRVCS & SUPP TRSF OU	(5,460)
	Contingencies – Specific Uncer	400004662	1280001000	56006000	APPR CONTINGENC (BU	(1,813,550)
	County Administrative Office	400004533	1100001000	51001045	TERMINATN BENEF-FRPT	15,442
		400004539		52002355	ADVERTISING	18,500
	County Counsel	400004512	1710001000	51001045	TERMINATN BENEF-FRPT	73,094
	Countywide Discretionary	400004552	1161161000	55305030	OPERATING TRSF OUT	87,615
		400004553		55305030	OPERATING TRSF OUT	11,000
		400004633		52002135	SPECIAL DEPT EXPENSE	2,855
		400004636		40408840	STATE OTHER	975,142
				40408840	STATE OTHER	4,670,868
					40809948	LITIGATION SETTLEMEN
				55305030	OPERATING TRSF OUT	(12,992,971)
				55415011	SALARIES & BENE TRSF	(4,152,994)
		400004662		55305030	OPERATING TRSF OUT	116,000
				55305030	OPERATING TRSF OUT	528,832

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
County	District Attorney	400004488	4500001000	51001000	OP EXPENDITURE – SAL	(1,600,000)
				55305030	OPERATING TRSF OUT	1,600,000
		400004535		51001045	TERMINATN BENEF – FRPT	731,177
		400004536		51001000	OP EXPENDITURE – SAL	10,326
	Economic Development	400004512	6010001000	51001045	TERMINATN BENEF-FRPT	7,909
	HS – Administrative Claim	400004520	5010001000	51001000	OP EXPENDITURE – SAL	3,579
		400004635		40509000	FED WELF ADMINISTRAT	(1,500,000)
	Human Resources	400004510	7200001000	51001045	TERMINATN BENEF – FRPT	65,017
	Land Use Services – Administration	400004602	6910001000	51001010	REGULAR SALARY	(24,404)
				55405010	SALARIES & BENE TRSF	24,404
	Land Use Services – Building and Safety	400004498	6920001000	51001045	TERMINATN BENEF – FRPT	6,744
		400004501		40759657	FEE ORD-LND DEV ENG	280,000
				40759800	FEE ORD-OTHER SVCS	200,000
				52002445	OTHER PROFESS & SPEC	480,000
	Land Use Services – Code Enforcement	400004498	6930001000	51001045	TERMINATN BENEF – FRPT	32,842
	Land Use Services – Planning	400004498	6950001000	51001045	TERMINATN BENEF – FRPT	1,713
	Local Innovation Subaccount	400004614	1169031026	40458702	REALIGNMENT RESERVE(39,232
				55305030	OPERATING TRSF OUT	39,232
	Office of Emergency Services	400004504	1086001000	54904095	PURCHASED SOFTWARE	(88,000)
				55405012	SRVCS & SUPP TRSF OU	88,000
	Preschool Services	400004616	5910002221	51001010	REGULAR SALARY	(95,000)
				55405010	SALARIES & BENE TRSF	95,000
	Probation – Administration/Corrections/ Detention	400004535	4810001000	51001045	TERMINATN BENEF – FRPT	283,854
		400004536		51001000	OP EXPENDITURE – SAL	19,459
	Public Defender	400004535	4910001000	51001045	TERMINATN BENEF – FRPT	254,794
	Public Guardian – Conservator	400004521	5360001000	51001000	OP EXPENDITURE – SAL	189
				51001045	TERMINATN BENEF – FRPT	388
	Public Health	400004502	9300001000	51001045	TERMINATN BENEF – FRPT	58,631

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total			
County	Public Health – Special Revenue Funds	400004599	9300002696	40308500	INTEREST	8,779			
				40408710	STATE AID FOR HEALTH	282			
				40509155	FEDERAL – PASS THROU	14,497			
				55405410	SAL & BEN TRSF OUT – G	24,260			
	Public Works – Transportation Special Revenue Funds	400004461	6650002034	52002445	OTHER PROFESS & SPEC	50,000			
				400004622	6650002164	52002424	MANAGEMT & TECHNICAL	50,000	
				400004641	6650002000	40909975	OP TRANSFERS IN	69,375	
	Purchasing	400004482	7610001000	51001010	REGULAR SALARY	(670,000)			
				52002305	GENERAL OFFICE EXPEN	690,000			
				52942941	CONF/TRNG/SEMINAR FE	(14,000)			
				52942942	HOTEL – NON-TAXABLE	(6,000)			
				400004522	51001045	TERMINATN BENEF – FRPT	8,626		
				400004593	52942942	HOTEL – NON-TAXABLE	(2,700)		
				52942943	MEALS – NON-TAXABLE	(3,100)			
				52942945	AIR TRAVEL	(100)			
				55405010	SALARIES & BENE TRSF	5,900			
				Purchasing – Mail/Courier Services	400004484	7610004008	52002930	MAINTENANCE CHRGS (I	(553)
							52942948	MOTOR POOL DAI RENT	553
	400004594	52002330	POSTAGE REIMBURSABLE				(10,900)		
	55405010	SALARIES & BENE TRSF	10,900						
	Purchasing – Printing Services	400004483	7610004000	51001010	REGULAR SALARY	(211,400)			
				52002350	PRINTING – OUTSIDE	(98,000)			
				55405010	SALARIES & BENE TRSF	309,400			
400004611				52002350	PRINTING – OUTSIDE	(14,000)			
55405010				SALARIES & BENE TRSF	14,000				
Real Estate Services – Administration and Finance	400004601	7830001000	55405010	SALARIES & BENE TRSF	24,256				
			55415011	SALARIES & BENE TRSF	(24,256)				

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total	
County	Regional Parks	400004450	6520001000	51001010	REGULAR SALARY	(388,851)	
				52002135	SPECIAL DEPT EXPENSE	303,000	
		400004590			55405010	SALARIES & BENE TRSF	85,851
					51001010	REGULAR SALARY	(53,000)
					55405010	SALARIES & BENE TRSF	53,000
	Registrar of Voters	400004513	6800001000	51001045	TERMINATN BENEF – FRPT	1,618	
	Risk Management – Insurance Programs	400004496	7310004112	40909995	RESIDUAL EQUITY TRSF	4,210,727	
				52002000	OP EXPENSES – SVCS &	4,210,727	
		400004497	7310004086	40909995	RESIDUAL EQUITY TRSF	631,500	
				52002000	OP EXPENSES – SVCS &	631,500	
		400004503	7310004080	52002625	MEDICAL APPL/PROP DA	(70,400)	
				55305030	OPERATING TRSF OUT	70,400	
		400004620			40909995	RESIDUAL EQUITY TRSF	2,803,917
					52002400	PROF & SPECIALIZED S	(50,000)
					52002424	MANAGEMT & TECHNICAL	(46,000)
					52002555	DOCUMENTATION EXPENS	(72,000)
	52002625				MEDICAL APPL/PROP DA	(528,000)	
	Risk Management – Operations	400004592	7310004120	55305030	OPERATING TRSF OUT	3,499,917	
				52002450	APPLICATION DEV ENHA	(56,000)	
				55405012	SRVCS & SUPP TRSF OU	19,085	
Sheriff/Coroner/Public Administrator – Contracts	400004630	4410001000	55405012	SRVCS & SUPP TRSF OU	36,915		
			51001010	REGULAR SALARY	(136,475)		
Sheriff/Coroner/Public Administrator – Detentions	400004505	4420001000	55405010	SALARIES & BENE TRSF	136,475		
			51001010	REGULAR SALARY	(5,400,000)		
			52002335	TEMP HELP – OUTSIDE	5,400,000		
		400004531		51001045	TERMINATN BENEF – FRPT	913,298	

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
County	Sheriff/Coroner/Public Administrator – Detentions	400004532	4420001000	51001000	OP EXPENDITURE – SAL	63,466
	Sheriff/Coroner/Public Administrator – Operations	400004531	4430001000	51001045	TERMINATN BENEF – FRPT	1,647,928
		400004532		51001000	OP EXPENDITURE – SAL	151,031
		400004547		51001035	OVERTIME	740,978
				52002135	SPECIAL DEPT EXPENSE	15,150
	Trial Court Funding MOE	400004515	1260001000	53003362	TRIAL COURT FUNDING	70,103
Flood	Flood Control Equipment	400004481	1970004140	40909995	RESIDUAL EQUITY TRSF	300,000
				52002930	MAINTENANCE CHRGS (I	300,000
Special Districts	General Districts	400004527	3320001780	52002870	GEN MAINT – STRUCT, IM	30,000
				55405010	SALARIES & BENE TRSF	25,000
		400004528	5470001810	40759580	FEE ORD – PARK & REC	22,000
				51001010	REGULAR SALARY	9,000
				52002870	GEN MAINT – STRUCT, IM	13,000
				55405010	SALARIES & BENE TRSF	2,000
		400004561	5700001420	52002405	AUDITING	(500)
				52002445	OTHER PROFESS & SPEC	(2,000)
				52002448	COUNTY COUNSEL SERVI	(500)
				52002952	MAT DISPOSAL – OUTSIDE	(300)
				55405010	SALARIES & BENE TRSF	8,700
		400004570	1051001378	51001000	OP EXPENDITURE – SAL	(290,000)
				51001010	REGULAR SALARY	(5,000)
				52002445	OTHER PROFESS & SPEC	295,000
		400004598	1030009393	55405010	SALARIES & BENE TRSF	870
	General Districts – Construction	400004508	1050003509	51001000	OP EXPENDITURE – SAL	15,000
				54104010	IMPROVEMENTS TO LAND	(15,000)
		400004596	1050003604	55405010	SALARIES & BENE TRSF	1,200

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
Special Districts	Park Construction – BRPD	400004641	6250003166	40909975	OP TRANSFERS IN	69,375
				40909975	OP TRANSFERS IN	372,624
	Park Districts	400004542	2450001318	40008015	PROP TX CUR SEC 1% T	50,000
				51001010	REGULAR SALARY	38,000
				52002925	VEHICLE CHARGES (ISF	7,000
				55405010	SALARIES & BENE TRSF	5,000
		400004544	4970001516	52002870	GEN MAINT – STRUCT, IM	11,000
		400004560	4150001360	51001010	REGULAR SALARY	(27,600)
				55405010	SALARIES & BENE TRSF	27,600
		400004595	3800001348	55405018	INTERNAL COST ALLOCA	5
	Park Districts – Bloomington Recreation and Park District	400004551	6250002584	40758525	FEE ORD-RENTS/CONCES	8,000
				40759580	FEE ORD-PARK & REC	40,000
				55405012	SRVCS & SUPP TRSF OU	48,000
	Road Districts	400004507	5620001726	52002176	STREET MAINTENANCE	(1,780)
				55405010	SALARIES & BENE TRSF	2,000
		400004519	1900001306	52002930	MAINTENANCE CHRGS (I	3,700
				55405010	SALARIES & BENE TRSF	12,500
				55415013	SRVCS & SUPPLIES TRS	(16,200)
		400004545	5320001660	52002176	STREET MAINTENANCE	400
				55405012	SRVCS & SUPP TRSF OU	3,000
		400004546	5340001672	52002870	GEN MAINT – STRUCT, IM	2,800
				55405012	SRVCS & SUPP TRSF OU	400
		400004562	5370001678	52002176	STREET MAINTENANCE	570
				55405010	SALARIES & BENE TRSF	580
		400004591		55405010	SALARIES & BENE TRSF	500
		400004660	2250001552	52002400	PROF & SPECIALIZED S	28,519
				55405018	INTERNAL COST ALLOCA	(20,202)
				40308500	INTEREST	6,713

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total		
Special Districts	Road Districts	400004660	2250001552	40708160	SP ASS CUR YR TX ROL	1,604		
		400004661		52002400	PROF & SPECIALIZED S	4,781		
	Sanitation Districts	400004529	4200004572	40909995	RESIDUAL EQUITY TRSF	288,000		
				52002187	UTILITIES – SEWER	113,000		
					55405010	SALARIES & BENE TRSF	175,000	
	Sanitation Districts	400004550	3050004726	40909995	RESIDUAL EQUITY TRSF	78,000		
				52002870	GEN MAINT-STRUCT,IM	56,000		
					55405010	SALARIES & BENE TRSF	22,000	
		400004610	3330004610	40909995	RESIDUAL EQUITY TRSF	31,000		
				55405018	INTERNAL COST ALLOCA	31,000		
	Streetlighting Districts	400004543	3060001452	40708160	SP ASS CUR YR TX ROL	7,600		
					52002895	RENTS & LEASES-EQUIP	7,600	
	Water Districts	400004516	3500004806	40408955	STATE – GRANTS	54,000		
				40909995	RESIDUAL EQUITY TRSF	69,000		
					52002135	SPECIAL DEPT EXPENSE	54,000	
					55405012	SRVCS & SUPP TRSF OU	69,000	
				400004517	3600004826	40809970	OTHER	6,000
						40909995	RESIDUAL EQUITY TRSF	24,000
						52002445	OTHER PROFESS & SPEC	6,000
						55405010	SALARIES & BENE TRSF	24,000
		400004581	1350004634	40909975	OP TRANSFERS IN	30,000		
				40909995	RESIDUAL EQUITY TRSF	36,100		
				52002445	OTHER PROFESS & SPEC	26,800		
				55405010	SALARIES & BENE TRSF	39,300		
	Water Districts – Construction	400004581	1350004638	40909995	RESIDUAL EQUITY TRSF	20,000		
					55305030	OPERATING TRSF OUT	20,000	
		400004597	5630004618	40909995	RESIDUAL EQUITY TRSF	300		
				55405010	SALARIES & BENE TRSF	300		
	Water Reserve	400004518	3600004824	40909995	RESIDUAL EQUITY TRSF	55		
					52002855	GENERAL MAINTENANCE-	40	

Entity	Department	Entry Document	Fund Center	Commitment Item	Commitment Item Description	Total
Special Districts	Water Reserve	400004518	3600004824	55405010	SALARIES & BENE TRSF	15
		400004581	1350004636	40909995	RESIDUAL EQUITY TRSF	10,000
				55305030	OPERATING TRSF OUT	10,000

Position Actions Report

Entity	Department	Classification Title	Position Action	Position Type	Position Number	Total
County	County Administrative Office	Deputy Executive Officer	Transfer (+)	Regular	089993	1
		Assistant Executive Officer	Add	Regular	057456	1
		Assistant Executive Officer	Add	Regular	057457	1
		Contract Chief Operations Officer	Delete	Contract	056400	-1
	Human Services – Administrative Claim	Assistant Executive Officer – Human Services	Transfer (+)	Regular	006923	1
	Community Development and Housing	Deputy Executive Officer	Transfer (-)	Regular	089993	-1
	Community Revitalization	Assistant Executive Officer – Human Services	Transfer (-)	Regular	006923	-1