

# REVENUE PROJECTION REVISIONS

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## Fiscal Year 2025/26 Revenue Projection Revisions

| Fund   | Budget Adjustment Description   | Adopted             | Increase / Decrease  |
|--|---|---------------------|----------------------|
| Dept   | Justification   |                     |                      |
| <b>101 - General Fund</b>                                    |   |                     |                      |
| <b>00-Other Non-Departmental</b>                             |   |                     |                      |
| <b>Consultant Services Agreement</b>                         | Transfer from General Fund Infrastructure Reserves to support consultant services to provide economic development, project development, and tax consulting related to development of a municipal proposal for a federal new markets tax credits project in Riverside approved by City Council on December 17, 2024.   | \$ 194,312          | \$ 73,188            |
| <b>Interest Revenue from Airport Fund Loan Repayment</b>     | Interest revenue from the Airport Fund as part of the repayment for a \$2 million interfund loan from the General Fund to support roof replacements.  | -                   | 80,000               |
| <b>Interest Revenue from Solid Waste Fund Loan Repayment</b> | Interest revenue from the Solid Waste Fund as part of the repayment for a \$2.87 million interfund loan from the General Fund to support the purchase of new solid waste vehicles.  | -                   | 86,100               |
| <b>Interest Revenue from Parking Fund Loan Repayment</b>     | Interest revenue from the Parking Fund as part of the repayment for a \$2 million interfund loan from the General Fund to support significant maintenance updates to Parking Garages 1 and 2.   | -                   | 73,337               |
| <b>Public Safety Costs</b>                                   | A one-time transfer from Measure Z to the General Fund to support higher public safety costs, including recent Police MOUs and rising Fire Department overtime costs. This one-time transfer is made possible by proposed Measure Z reductions supplemented by the additional use of Measure Z fund balance.  | -                   | 7,239,309            |
| <b>Section 115 Set-Aside</b>                                 | The 2024-2026 Biennial Budget assumed the use of \$4.35 million from the Section 115 set-aside in FY 2025/26 to partially offset Section 115 Trust contributions. Approximately \$18 million in set-aside funds remained unprogrammed in the adopted biennial budget and five-year plan. This adjustment allocates an additional \$7.65 million of unprogrammed funds in FY 2025/26 to fully offset the City's contribution to the Section 115 Trust and help address rising UAL costs. | 4,351,712           | 7,651,773            |
| <b>Sales Tax Adjustments</b>                                 | Sales Tax revenue adjustment based on updated projections provided by Hinderliter, De Llamas & Associates Companies (HdL) and City Finance.   | 96,581,194          | (2,489,493)          |
| <b>Property Taxes Adjustments</b>                            | Property Tax revenue adjustment based on updated projections provided by Hinderliter, De Llamas & Associates Companies (HdL) and City Finance.  | 97,220,210          | (747,750)            |
| <b>March JPA Land Sales</b>                                  | Removed revenue estimate due to timing uncertainties related to one-time revenue from land sales by the March JPA. Although this category is still expected to generate revenue for the City over the next several years, the timing of these sales remains uncertain and challenging to predict.   | 1,650,000           | (1,650,000)          |
| <b>Other Revenue Adjustments</b>                             | Adjustment to various miscellaneous revenues based on updated projections and trend analysis.   | -                   | (166,009)            |
| <b>00-Other Non-Departmental Total</b>                       |   | <b>\$ 4,546,024</b> | <b>\$ 10,150,455</b> |
| <b>14-Marketing &amp; Communications</b>                     |   |                     |                      |
| <b>Revenue Adjustment for Miscellaneous Receipts</b>         | Adjustment based on updated projections and trend analysis.   | \$ 4,000            | \$ 1,000             |
| <b>14-Marketing &amp; Communications Total</b>               |   | <b>\$ 4,000</b>     | <b>\$ 1,000</b>      |

## Fiscal Year 2025/26 Revenue Projection Revisions

| Fund   | Budget Adjustment Description  | Adopted              | Increase / Decrease   |
|--|--|----------------------|-----------------------|
| Dept   | Justification  |                      |                       |
| <b>23-Finance</b>  |  |                      |                       |
|  | <b>Transient Occupancy Tax Adjustment</b>  |                      |                       |
|  | Transient Occupancy Tax account and short-Term Rentals account adjustment based on updated projections and trend analysis.                       | \$ 8,804,000         | \$ (42,700)           |
|  | <b>Business Tax Revenue Adjustment</b>   |                      |                       |
|  | Business License Tax account adjustment based on updated projections and trend analysis.   | 11,855,800           | (1,655,800)           |
| <b>23-Finance Total</b>                                    |  | <b>\$ 20,659,800</b> | <b>\$ (1,698,500)</b> |
| <b>28-Community and Economic Development</b>               |  |                      |                       |
|  | <b>Developer Fees and Charges</b>  |                      |                       |
|  | Adjustments to various developer fees and charges revenues to reflect recently adopted fee increases approved by the City Council in April 2025. | \$ 5,912,262         | \$ 1,062,338          |
|  | <b>Other Revenue Adjustments</b>   |                      |                       |
|  | Adjustment to various fines and special assessment revenue based on updated projections and trend analysis.                                      | 868,200              | 528,200               |
| <b>28-Community and Economic Development Total</b>         |  | <b>\$ 6,780,462</b>  | <b>\$ 1,590,538</b>   |
| <b>31-Police</b>   |  |                      |                       |
|  | <b>Various Revenue Adjustments</b>   |                      |                       |
|  | Adjustment to various fines, miscellaneous, and intergovernmental revenue based on updated projections and trend analysis.                       | \$ 3,485,908         | \$ (78,300)           |
| <b>31-Police Total</b>                                     |  | <b>\$ 3,485,908</b>  | <b>\$ (78,300)</b>    |
| <b>35-Fire</b>   |  |                      |                       |
|  | <b>Various Revenue Adjustments</b>   |                      |                       |
|  | Adjustments to Plan Check and Inspection Program Fees revenue based on updated projections and trend analysis.                                   | \$ 1,048,761         | \$ (168,061)          |
| <b>35-Fire Total</b>                                       |  | <b>\$ 1,048,761</b>  | <b>\$ (168,061)</b>   |
| <b>41-Public Works</b>                                     |  |                      |                       |
|  | <b>Developer Fees and Charges</b>  |                      |                       |
|  | Adjustments to various developer fees and charges revenues to reflect recently adopted fee increases approved by the City Council in April 2025. | \$ 1,711,927         | \$ 167,300            |
| <b>41-Public Works Total</b>                               |  | <b>\$ 1,711,927</b>  | <b>\$ 167,300</b>     |
| <b>52-Parks, Recreation &amp; Community Services</b>       |  |                      |                       |
|  | <b>Festival of Lights Revenue</b>  |                      |                       |
|  | Adjustment to Festival of Lights Revenue based on updated projections and trend analysis.  | \$ 500,000           | \$ 100,000            |
| <b>52-Parks, Recreation &amp; Community Services Total</b> |  | <b>\$ 500,000</b>    | <b>\$ 100,000</b>     |
| <b>53-Museum of Riverside</b>                              |  |                      |                       |
|  | <b>Sponsorship Revenue</b>   |                      |                       |
|  | Sponsorships revenue associated with the Museum Anniversary Gala.  | \$ -                 | \$ 10,000             |
| <b>53-Museum of Riverside Total</b>                        |  | <b>\$ -</b>          | <b>\$ 10,000</b>      |

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| Fund   | Budget Adjustment Description  | Adopted              | Increase / Decrease   |
|--|--|----------------------|-----------------------|
| Dept   | Justification  |                      |                       |
| <b>72-Non Departmental</b>                                   |  |                      |                       |
| <b>Animal License Revenue</b>                                |  |                      |                       |
|  | Adjustment to Animal License revenue based on updated projections and trend analysis.  | \$ 907,437           | \$ (236,250)          |
| <b>72-Non Departmental Total</b>                             |  | <b>\$ 907,437</b>    | <b>\$ (236,250)</b>   |
| <b>101 - General Fund Total</b>                              |  | <b>\$ 38,736,882</b> | <b>\$ 9,838,182</b>   |
| <b>110 - Measure Z Fund</b>                                  |  |                      |                       |
| <b>00-Other Non-Departmental</b>                             |  |                      |                       |
| <b>Measure Z Sales &amp; Use Tax Revenue</b>                 |  |                      |                       |
|  | Measure Z Sales and Use Tax revenue adjustment based on updated projections provided by Hinderliter, De Llamas & Associates Companies (HdL). | \$ 86,197,000        | \$ (2,901,000)        |
| <b>00-Other Non-Departmental Total</b>                       |  | <b>\$ 86,197,000</b> | <b>\$ (2,901,000)</b> |
| <b>110 - Measure Z Fund Total</b>                            |  | <b>\$ 86,197,000</b> | <b>\$ (2,901,000)</b> |
| <b>170 - RDSEA Administration</b>                            |  |                      |                       |
| <b>28-Community and Economic Development</b>                 |  |                      |                       |
| <b>Successor Agency Property tax</b>                         |  |                      |                       |
|  | Adjustment to Successor Agency property tax based on updated projections and trend analysis.   | \$ 521,814           | \$ (11,895)           |
| <b>28-Community and Economic Development Total</b>           |  | <b>\$ 521,814</b>    | <b>\$ (11,895)</b>    |
| <b>170 - RDSEA Administration Total</b>                      |  | <b>\$ 521,814</b>    | <b>\$ (11,895)</b>    |
| <b>215 - Grants and Restricted Programs</b>                  |  |                      |                       |
| <b>35-Fire</b>   |  |                      |                       |
| <b>Hazardous Material Disclosure Fee</b>                     |  |                      |                       |
|  | Adjustments to Hazardous Material Disclosure Fee based on updated projections and trend analysis.  | \$ 1,092,384         | \$ 12,896             |
| <b>35-Fire Total</b>   |  | <b>\$ 1,092,384</b>  | <b>\$ 12,896</b>      |
| <b>215 - Grants and Restricted Programs Total</b>            |  | <b>\$ 1,092,384</b>  | <b>\$ 12,896</b>      |
| <b>220 - CDBG - Community Development Block Grants</b>       |  |                      |                       |
| <b>25-Housing and Human Services</b>                         |  |                      |                       |
| <b>Federal Grants</b>  |  |                      |                       |
|  | Adjustment to grant revenue based on updated projections and trend analysis.   | \$ 3,008,302         | \$ (6,515)            |
| <b>25-Housing and Human Services Total</b>                   |  | <b>\$ 3,008,302</b>  | <b>\$ (6,515)</b>     |
| <b>220 - CDBG - Community Development Block Grants Total</b> |  | <b>\$ 3,008,302</b>  | <b>\$ (6,515)</b>     |
| <b>260 - NPDES Storm Drain</b>                               |  |                      |                       |
| <b>00-Balance Sheet / Revenue</b>                            |  |                      |                       |
| <b>County Service Area 152</b>                               |  |                      |                       |
|  | Adjustment to revenue based on updated projections and trend analysis.   | \$ 1,528,224         | \$ 3,088              |
| <b>00-Balance Sheet / Revenue Total</b>                      |  | <b>\$ 1,528,224</b>  | <b>\$ 3,088</b>       |
| <b>260 - NPDES Storm Drain Total</b>                         |  | <b>\$ 1,528,224</b>  | <b>\$ 3,088</b>       |

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| Fund  | Budget Adjustment Description | Adopted             | Increase / Decrease   |
|---|-------------------------------|---------------------|-----------------------|
| Dept  | Justification                 |                     |                       |
| <b>291 - Special Districts</b>  |                               |                     |                       |
| <b>23-Finance</b>   |                               |                     |                       |
| <b>Street Lighting Assessment District</b>  |                               |                     |                       |
| Adjustment to align expenses and revenues based on prior year's Engineer's Report, current contract fees, and prior year's actual levy plus annual expected escalators. |                               | \$ 5,136,840        | \$ 495,032            |
| <b>23-Finance Total</b>   |                               | <b>\$ 5,136,840</b> | <b>\$ 495,032</b>     |
| <b>291 - Special Districts Total</b>  |                               | <b>\$ 5,136,840</b> | <b>\$ 495,032</b>     |
| <b>292 - Riverwalk LMD</b>  |                               |                     |                       |
| <b>41-Public Works</b>  |                               |                     |                       |
| Adjustment to Riverwalk Zone A & B estimated subsidy from the General Fund.   |                               | \$ 459,234          | \$ (67,360)           |
| <b>41-Public Works Total</b>  |                               | <b>\$ 459,234</b>   | <b>\$ (67,360)</b>    |
| <b>292 - Riverwalk LMD Total</b>  |                               | <b>\$ 459,234</b>   | <b>\$ (67,360)</b>    |
| <b>390 - General Debt Service Fund</b>  |                               |                     |                       |
| <b>23-Finance</b>   |                               |                     |                       |
| <b>Museum Renovation Debt Service Adjustment</b>  |                               |                     |                       |
| Adjustment to align with current projections for anticipated debt service for revised project costs.  |                               | \$ 3,364,753        | \$ 841,188            |
| <b>Police Department Headquarters Debt Service Adjustment</b>   |                               |                     |                       |
| Adjustment to align with current projections for anticipated debt service for revised project costs.  |                               | 2,264,738           | 647,067               |
| <b>23-Finance Total</b>   |                               | <b>\$ 5,629,491</b> | <b>\$ 1,488,255</b>   |
| <b>390 - General Debt Service Fund Total</b>  |                               | <b>\$ 5,629,491</b> | <b>\$ 1,488,255</b>   |
| <b>420 - Measure Z - Capital Projects</b>   |                               |                     |                       |
| <b>52-Parks, Recreation &amp; Community Services</b>  |                               |                     |                       |
| <b>Parks Deferred Maintenance Capital Improvement Project</b>   |                               |                     |                       |
| Reflects decreased revenue transfer associated with a partial deferral of previously adopted expenditure for Parks Deferred Maintenance to address the budget deficit.  |                               | \$ 3,500,000        | \$ (1,000,000)        |
| <b>52-Parks, Recreation &amp; Community Services Total</b>  |                               | <b>\$ 3,500,000</b> | <b>\$ (1,000,000)</b> |
| <b>420 - Measure Z - Capital Projects Total</b>   |                               | <b>\$ 3,500,000</b> | <b>\$ (1,000,000)</b> |
| <b>560 - Special Transit</b>  |                               |                     |                       |
| <b>00-Other Non-Departmental</b>  |                               |                     |                       |
| <b>Local Transit Funds</b>  |                               |                     |                       |
| Decreased revenue anticipated with local transit funds allocated by the Riverside County Transportation Commission.   |                               | \$ 6,091,286        | \$ (286,045)          |
| <b>00-Other Non-Departmental Total</b>  |                               | <b>\$ 6,091,286</b> | <b>\$ (286,045)</b>   |
| <b>560 - Special Transit Total</b>  |                               | <b>\$ 6,091,286</b> | <b>\$ (286,045)</b>   |

## Fiscal Year 2025/26 Revenue Projection Revisions

| Fund   | Budget Adjustment Description | Adopted              | Increase / Decrease   |
|--|-------------------------------|----------------------|-----------------------|
| Dept   | Justification                 |                      |                       |
| <b>581 - Entertainment</b>   |                               |                      |                       |
| <b>52-Parks, Recreation &amp; Community Services</b>   |                               |                      |                       |
| <b>Fox Performing Arts</b>   |                               |                      |                       |
| Fox Performing Arts amended budget due to an agreement change. The Fox Performing Arts Center went from an Operational Agreement with Live Nation to a Lease Agreement with Live Nation. As a result a reduction in revenue and expenditures is needed.  |                               | \$ 7,766,898         | \$ (5,142,666)        |
| <b>Riverside Municipal Auditorium</b>  |                               |                      |                       |
| Riverside Municipal Auditorium (RMA) amended budget due to an agreement change. The RMA Center went from an Operational Agreement with Live Nation to a Lease Agreement with Live Nation. As a result a reduction in revenue and expenditures is needed. |                               | 3,197,979            | (2,981,000)           |
| <b>52-Parks, Recreation &amp; Community Services Total</b>   |                               | <b>\$ 10,964,877</b> | <b>\$ (8,123,666)</b> |
| <b>581 - Entertainment Total</b>   |                               | <b>\$ 10,964,877</b> | <b>\$ (8,123,666)</b> |
| <b>620 - Unemployment Insurance</b>  |                               |                      |                       |
| <b>00-Other Non-Departmental</b>   |                               |                      |                       |
| Adjustment to revenue based on updated projections and trend analysis.   |                               | \$ 189,603           | \$ (26,740)           |
| <b>00-Other Non-Departmental Total</b>   |                               | <b>\$ 189,603</b>    | <b>\$ (26,740)</b>    |
| <b>620 - Unemployment Insurance Total</b>  |                               | <b>\$ 189,603</b>    | <b>\$ (26,740)</b>    |
| <b>640 - Central Stores</b>  |                               |                      |                       |
| <b>00-Other Non-Departmental</b>   |                               |                      |                       |
| Adjustment to revenue based on updated projections and trend analysis.   |                               | \$ 1,324,638         | \$ 43,097             |
| <b>00-Other Non-Departmental Total</b>   |                               | <b>\$ 1,324,638</b>  | <b>\$ 43,097</b>      |
| <b>640 - Central Stores Total</b>  |                               | <b>\$ 1,324,638</b>  | <b>\$ 43,097</b>      |
| <b>650 - Central Garage</b>  |                               |                      |                       |
| <b>00-Other Non-Departmental</b>   |                               |                      |                       |
| Adjustment to revenue based on updated projections and trend analysis.   |                               | \$ 8,987,260         | \$ 1,250,710          |
| <b>00-Other Non-Departmental Total</b>   |                               | <b>\$ 8,987,260</b>  | <b>\$ 1,250,710</b>   |
| <b>650 - Central Garage Total</b>  |                               | <b>\$ 8,987,260</b>  | <b>\$ 1,250,710</b>   |
| <b>761 - CFD 2013-1 Kunny Ranch</b>  |                               |                      |                       |
| <b>00-Other Non-Departmental</b>   |                               |                      |                       |
| <b>CFD 2013-1 Kunny Ranch Assessment</b>   |                               |                      |                       |
| Adjustment to assessments collected for the Kunny Ranch Community Facility District.   |                               | \$ 26,757            | \$ 275,250            |
| <b>00-Other Non-Departmental Total</b>   |                               | <b>\$ 26,757</b>     | <b>\$ 275,250</b>     |
| <b>761 - CFD 2013-1 Kunny Ranch Total</b>  |                               | <b>\$ 26,757</b>     | <b>\$ 275,250</b>     |

## Fiscal Year 2025/26 Revenue Projection Revisions

| Fund   | Budget Adjustment Description | Adopted               | Increase / Decrease |
|--|-------------------------------|-----------------------|---------------------|
| Dept   | Justification                 |                       |                     |
| <b>762 - CFD 2015-1 Orangecrest Grove</b>  |                               |                       |                     |
| 00-Other Non-Departmental  |                               |                       |                     |
| <b>CFD 2015-1 Orangecrest Grove Assessment</b>   |                               |                       |                     |
| Adjustment to assessments collected for the Orangecrest Grove Community Facility District. |                               | \$ 172,607            | \$ (4,000)          |
| <b>00-Other Non-Departmental Total</b>   |                               | <b>\$ 172,607</b>     | <b>\$ (4,000)</b>   |
| <b>762 - CFD 2015-1 Orangecrest Grove Total</b>  |                               | <b>\$ 172,607</b>     | <b>\$ (4,000)</b>   |
| <b>763 - CFD 2015-2 Pomelo</b>   |                               |                       |                     |
| 00-Other Non-Departmental  |                               |                       |                     |
| <b>CFD 2015-2 Pomelo Assessment</b>  |                               |                       |                     |
| Adjustment to assessments collected for the Pomelo Community Facility District.            |                               | \$ 357,429            | \$ 1,335            |
| <b>00-Other Non-Departmental Total</b>   |                               | <b>\$ 357,429</b>     | <b>\$ 1,335</b>     |
| <b>763 - CFD 2015-2 Pomelo Total</b>   |                               | <b>\$ 357,429</b>     | <b>\$ 1,335</b>     |
| <b>765 - CFD 2021-2 Riverpointe Park Place</b>   |                               |                       |                     |
| 00-Other Non-Departmental  |                               |                       |                     |
| <b>CFD 2021-2 Riverpointe Park Place</b>   |                               |                       |                     |
| Establish revenue associated with the Riverpointe Park Community Facility District levy.   |                               | \$ -                  | \$ 254,250          |
| <b>00-Other Non-Departmental Total</b>   |                               | <b>\$ -</b>           | <b>\$ 254,250</b>   |
| <b>765 - CFD 2021-2 Riverpointe Park Place Total</b>                                       |                               | <b>\$ -</b>           | <b>\$ 254,250</b>   |
| <b>Grand Total</b>   |                               | <b>\$ 173,924,628</b> | <b>\$ 1,234,874</b> |

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# PROPOSED BUDGET ADJUSTMENTS

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## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description   | Adopted         | Increase / Decrease |
|--|---|-----------------|---------------------|
| Dept   | Justification   |                 |                     |
| <b>101 - General Fund</b>  |   |                 |                     |
| <b>01-Mayor</b>  |   |                 |                     |
| <b>Travel Costs for Big City Mayors</b>  | Additional travel for the Mayor and staff for advocacy trips related to the Big City Mayors. This travel supports efforts to secure state and federal funding for the City.   | \$ 1,545        | \$ 22,500           |
| <b>Travel Costs for US Conference of Mayors</b>                                      | Additional travel for the Mayor's participation in the U.S. Conference of Mayors leadership cohort. This travel enables engagement with federal leaders, policy influence, and efforts to secure funding for Riverside, while also providing valuable insights from other cities.   | 4,000           | 20,000              |
| <b>01-Mayor Total</b>  |   | <b>\$ 5,545</b> | <b>\$ 42,500</b>    |
| <b>11-City Manager</b>   |   |                 |                     |
| <b>Transfer Senior Project Manager from CEDD to City Manager's Office (1.00 FTE)</b> | Transfer one Senior Project Manager position from the Community and Economic Development Department to the City Manager's Office, Office of Sustainability due to organizational restructuring.   | \$ -            | \$ 210,921          |
| <b>Transfer Operating Budget from CEDD to City Manager's Office</b>                  | Transfer operating budget funds from Community and Economic Development Department to the City Manager's Office.  | -               | 8,800               |
| <b>New Markets Tax Credit Program Consultant</b>                                     | Professional consulting services to provide economic development, project development, and tax consulting related to development of a municipal proposal for a federal new markets tax credits project in Riverside. The appropriation is being funded by the City's General Fund Infrastructure Reserves as approved by City Council on December 17, 2024. | -               | 267,500             |
| <b>City Manager's Office Initiatives</b>   | Additional funding for a data insights platform (ZenCity) and associated costs for hosting partially externally-funded State Department diplomat and Harvard Fellow positions within the City Manager's Office. These initiatives support informed decision-making and international economic development.  | -               | 100,000             |
| <b>11-City Manager Total</b>   |   | <b>\$ -</b>     | <b>\$ 587,221</b>   |
| <b>12-City Clerk</b>   |   |                 |                     |
| <b>Charter Review Committee</b>  | Fund initial year costs for the Charter Review Committee (CRC), including staffing, outreach, and broadcasting. The CRC is required every eight years by Charter to review and recommend potential changes for the 2028 mayoral ballot.   | \$ -            | \$ 8,000            |
| <b>Waiting Queue System - QMinder</b>  | Implement a waiting queue system for Passport Services to provide visual wait time estimates and triage customers. This system aims to reduce staff interruptions and ensure customers have the required documentation and payment before being served.   | -               | 10,000              |
| <b>Nextpoint eDiscovery</b>  | Implement Nextpoint eDiscovery to manage and review large volumes of electronic records and enhance efficiency in responding to Public Records Act (PRA) requests.  | -               | 4,500               |
| <b>12-City Clerk Total</b>   |   | <b>\$ -</b>     | <b>\$ 22,500</b>    |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description   | Adopted           | Increase / Decrease |
|--|---|-------------------|---------------------|
| Dept   | Justification   |                   |                     |
| <b>13-Office of the City Attorney</b>          |   |                   |                     |
|  | <b>Annual Software Licensing Legal Case Management</b>  |                   |                     |
|  | Annual subscription costs for a legal case management system by Assembly Software LLC. This system replaces the current case management system platform and enhances efficiency and reliability in legal services.  | \$ 50,000         | \$ 82,320           |
|  | <b>Annual Software Subscription for Westlaw</b>   |                   |                     |
|  | Legal research platform for the City Attorney's Office to access up-to-date legal information critical for its operations.  | 36,050            | 13,657              |
|  | <b>Nextpoint eDiscovery</b>   |                   |                     |
|  | Fund electronic discovery (e-discovery) software to enable efficient management of the growing volume and complexity of electronic information in legal proceedings for the City Attorney's Office.   | -                 | 20,000              |
| <b>13-Office of the City Attorney Total</b>    |   | <b>\$ 86,050</b>  | <b>\$ 115,977</b>   |
| <b>14-Marketing &amp; Communications</b>       |   |                   |                     |
|  | <b>Visit Riverside Campaign</b>   |                   |                     |
|  | Continued funding to support Visit Riverside consultant services, website management, social media, development of digital marketing strategy, billboards, online advertising, and print advertising. This is the same amount allocated to the Visit Riverside Campaign in FY 2024/25.  | \$ -              | \$ 309,000          |
|  | <b>RivTV Production Services</b>  |                   |                     |
|  | Continue funding RivTV media production services initiated in FY 2024/25 with prior one-time biennial budget funding, enabling ongoing professional communication and community engagement. This funding supports video editing, script writing, and  | -                 | 154,500             |
|  | <b>Economic Development Marketing</b>   |                   |                     |
|  | Continue funding economic development marketing efforts initiated in FY 2024/25 with prior one-time biennial budget funding, promoting city infrastructure and attracting businesses. This funding supports advertising, print collateral, billboards,  | -                 | 309,000             |
|  | <b>Promotional Items</b>  |                   |                     |
|  | Continue funding city-branded promotional items for events and conferences initiated in FY 2024/25 with prior one-time biennial budget funding, enhancing ongoing public awareness and community engagement.  | -                 | 30,000              |
|  | <b>ASL Interpretive Services</b>  |                   |                     |
|  | This reduction aligns funding with anticipated service levels and expected savings in this program in FY 2024/25. A total of \$50,000 was allocated for this service in FY 2024/25; however, to date only \$482 has been expended. A total of \$50,000 was adopted for FY 2025/26 in the 2024-2026 biennial budget. This reduction leaves \$5,000 for this service next fiscal year, which is believed to be adequate to provide this service. This reduction helps address the budget deficit. | 50,000            | (45,000)            |
| <b>14-Marketing &amp; Communications Total</b> |   | <b>\$ 50,000</b>  | <b>\$ 757,500</b>   |
| <b>21-Human Resources</b>                      |   |                   |                     |
|  | <b>Talent Management System</b>   |                   |                     |
|  | This reduction reflects a delay in planning to avoid potential redundancy of the program, as its functions are being considered within the City's broader Enterprise Resource Planning (ERP) system efforts. This reduction helps address the budget deficit.   | \$ 250,000        | \$ (250,000)        |
| <b>21-Human Resources Total</b>                |   | <b>\$ 250,000</b> | <b>\$ (250,000)</b> |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description  | Adopted               | Increase / Decrease |
|--|--|-----------------------|---------------------|
| Dept   | Justification  |                       |                     |
| <b>22-General Services</b>                         |  |                       |                     |
|  | <b>Add 1.0 FTE Maintenance Electrician</b>   |                       |                     |
|  | The Maintenance Electrician performs skilled electrical work in the installation, alteration, maintenance, and repair of electrical systems, equipment, and fixtures. The department is seeing increased work requests on top of routine and preventative maintenance. Staffing levels are below existing industry standard ratios of electricians per square foot of space managed.                                     | \$ -                  | \$ 99,961           |
| <b>22-General Services Total</b>                   |  | <b>\$ - \$ 99,961</b> |                     |
| <b>24-Innovation and Technology</b>                |  |                       |                     |
|  | <b>New Data Analytics Platform</b>   |                       |                     |
|  | Data analytics platform offering data management, advanced analytics, and AI capabilities to support secure data analysis essential for future city operations.  | \$ -                  | \$ 50,000           |
| <b>24-Innovation and Technology Total</b>          |  | <b>\$ - \$ 50,000</b> |                     |
| <b>28-Community and Economic Development</b>       |  |                       |                     |
|  | <b>Transfer Senior Project Manager from CEDD to City Manager's Office (1.00 FTE)</b>   |                       |                     |
|  | Transfer one Senior Project Manager position from the Community and Economic Development Department to the City Manager's Office, Office of Sustainability due to organizational restructuring.  | \$ 210,919            | \$ (210,919)        |
|  | <b>Building &amp; Safety Consulting Services</b>   |                       |                     |
|  | As-needed consulting services for permitting, plan checks, and inspections to support the Building & Safety Division and meet staffing needs for the 2025 Book of Work initiative.   | 200,000               | 200,000             |
| <b>28-Community and Economic Development Total</b> |  | <b>\$ 410,919</b>     | <b>\$ (10,919)</b>  |
| <b>31-Police</b>                                   |  |                       |                     |
|  | <b>Police Aviation Fuel</b>  |                       |                     |
|  | Increase the fuel budget to cover higher fuel consumption resulting from the recent acquisition of new Airbus H125 helicopters and the extra flight hours required for pilot training. Approved by City Council on March 12, 2024 for FY 2024/25 and future years.   | \$ 223,510            | \$ 60,500           |
| <b>31-Police Total</b>                             |  | <b>\$ 223,510</b>     | <b>\$ 60,500</b>    |
| <b>35-Fire</b>                                     |  |                       |                     |
|  | <b>Fire Operations Overtime</b>  |                       |                     |
|  | Fire Department overtime costs are incurred to meet contractual MOU Employee Agreements for constant staffing. These costs arise from employee vacancies, sick leave, and vacation/holiday use. Additionally, overtime is required for both anticipated and unanticipated special incidents and events. This adjustment brings the Fire Department's overtime budget to similar levels realized over the last two years. | \$ 8,888,898          | \$ 2,000,000        |
|  | <b>Inventory System Annual Maintenance</b>   |                       |                     |
|  | Annual maintenance for the inventory management system to ensure efficient tracking of critical supplies and reduce costs associated with waste and overstocking.  | -                     | 46,000              |
|  | <b>Fire Personnel Station Uniforms</b>   |                       |                     |
|  | Increase funding to address increased costs related to inflation and the outfitting of new personnel.  | 139,380               | 66,640              |
| <b>35-Fire Total</b>                               |  | <b>\$ 9,028,278</b>   | <b>\$ 2,112,640</b> |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund                                    | Budget Adjustment Description   | Adopted               | Increase / Decrease   |
|---|---|-----------------------|-----------------------|
| Dept                                    | Justification   |                       |                       |
| <b>41-Public Works</b>                  |   |                       |                       |
|   | <b>Forestry &amp; Landscape Equipment Funding</b>   |                       |                       |
|   | Reduce funding for Forestry and Landscape Equipment by \$950,000 in FY 2025/26 to address the budget deficit, maintaining a \$250,000 budget.   | \$ 1,200,000          | \$ (950,000)          |
| <b>41-Public Works Total</b>            |   | <b>\$ 1,200,000</b>   | <b>\$ (950,000)</b>   |
| <b>72-Non Departmental</b>              |   |                       |                       |
|   | <b>Subsidy Adjustment - Street Light Assessment District</b>  |                       |                       |
|   | Increase General Fund subsidy to the Street Light Assessment District due to increased street light electricity costs associated with the ongoing citywide LED lighting update project.   | \$ 1,636,840          | \$ 394,558            |
|   | <b>Subsidy Adjustment - Sycamore Highlands LMD 88-1</b>   |                       |                       |
|   | Reduce General Fund subsidy to the Sycamore Highlands Landscape and Maintenance District (LMD) 88-1.  | 3,401                 | (1,085)               |
|   | <b>Subsidy Adjustment - Riverwalk LMD Zone A &amp; B</b>  |                       |                       |
|   | Reduce General Fund subsidy to the Riverwalk Landscape and Maintenance District (LMD).  | 117,610               | (76,002)              |
|   | <b>Subsidy Adjustment - Fox Theater &amp; Riverside Municipal Auditorium</b>  |                       |                       |
|   | Reduce General Fund subsidy to the Fox Theater and Riverside Municipal Auditorium due to the change from an Operational Agreement to a Lease Agreement.   | 3,697,827             | (417,336)             |
| <b>72-Non Departmental Total</b>        |   | <b>\$ 5,455,678</b>   | <b>\$ (99,865)</b>    |
| <b>Various Departments</b>              |   |                       |                       |
|   | Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations.   | \$ 254,473,190        | \$ 4,576,910          |
|   | Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects CalPERS investment earnings (5.8%) in FY 2022/23.   | 16,577,459            | 3,003,485             |
|   | Adjustments to the administrative charges to/from departments.  | (20,836,899)          | (279,928)             |
| <b>Various Departments Total</b>        |   | <b>\$ 250,213,750</b> | <b>\$ 7,300,467</b>   |
| <b>101 - General Fund Total</b>         |   | <b>\$ 266,923,730</b> | <b>\$ 9,838,482</b>   |
| <b>110 - Measure Z Fund</b>             |   |                       |                       |
|   | <b>00-Balance Sheet / Revenue</b>   |                       |                       |
|   | <b>Parks Deferred Maintenance Funding</b>   |                       |                       |
|   | Reduce funding for Parks Deferred Maintenance by \$1 million in FY 2025/26, which maintains a remaining balance of \$2.5 million to support critical deferred maintenance needs. This reduction will help address the budget deficit.         | \$ 3,500,000          | \$ (1,000,000)        |
| <b>00-Balance Sheet / Revenue Total</b> |   | <b>\$ 3,500,000</b>   | <b>\$ (1,000,000)</b> |
| <b>22-General Services</b>              |   |                       |                       |
|   | <b>General Services Deferred Maintenance Funding</b>  |                       |                       |
|   | Reduce funding for General Services Deferred Maintenance by \$1.5 million, which maintains a remaining balance of \$2.5 million to support critical citywide deferred maintenance needs. This reduction will help address the budget deficit. | \$ 4,000,000          | \$ (1,500,000)        |
| <b>22-General Services Total</b>        |   | <b>\$ 4,000,000</b>   | <b>\$ (1,500,000)</b> |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund                                 | Budget Adjustment Description  | Adopted             | Increase / Decrease |
|--------------------------------------|--|---------------------|---------------------|
| Dept                                 | Justification  |                     |                     |
| <b>25-Housing and Human Services</b> |  |                     |                     |
|                                      | <b>Public Safety &amp; Engagement Team (PSET) Funding</b>  |                     |                     |
|                                      | There are four PSET Urban teams with five personnel each and two PSET Wildland teams with five personnel each. Two of the PSET Urban teams, however, are fully or partially vacant, due to recruiting issues. Staff recommend a \$383K reduction to reflect savings from currently vacant positions. Pausing the so-far-unsuccessful recruitment of the two additional Urban PSET teams until a more predictable revenue picture emerges will not diminish the City's currently robust efforts to serve those in need. | \$ 4,391,723        | \$ (383,413)        |
|                                      | <b>25-Housing and Human Services Total</b>   | <b>\$ 4,391,723</b> | <b>\$ (383,413)</b> |
| <b>31-Police</b>                     |  |                     |                     |
|                                      | <b>Police Headquarters Debt Service</b>  |                     |                     |
|                                      | Update projected debt service estimates for the new Police Headquarters project based on an increased estimated project cost of \$65 million.  | \$ 3,364,753        | \$ 841,188          |
|                                      | <b>New Real Time Crime Center (RTCC)</b>   |                     |                     |
|                                      | Funding for ongoing costs of a Real Time Crime Center (RTCC) that integrates public safety best practices with state-of-the-art artificial intelligence technology using advanced equipment and software systems to enhance community security.  | -                   | 175,000             |
|                                      | <b>31-Police Total</b>   | <b>\$ 3,364,753</b> | <b>\$ 1,016,188</b> |
| <b>35-Fire</b>                       |  |                     |                     |
|                                      | <b>Incident Management Software Annual Licensing</b>   |                     |                     |
|                                      | The Riverside Fire Department will modernize emergency response through the annual licensing of the Tablet Command Incident Management Software System. This software enhances safety, awareness, and communication with real-time features.   | \$ -                | \$ 223,014          |
|                                      | <b>35-Fire Total</b>   | <b>\$ -</b>         | <b>\$ 223,014</b>   |
| <b>53-Museum of Riverside</b>        |  |                     |                     |
|                                      | <b>Museum Expansion and Rehabilitation Debt Service</b>  |                     |                     |
|                                      | Update projected debt service estimates for the Museum Expansion and Rehabilitation project based on an increased estimated project cost of \$45 million.  | \$ 2,264,738        | \$ 647,067          |
|                                      | <b>53-Museum of Riverside Total</b>  | <b>\$ 2,264,738</b> | <b>\$ 647,067</b>   |
| <b>72-Non Departmental</b>           |  |                     |                     |
|                                      | <b>Public Safety Costs</b>   |                     |                     |
|                                      | A one-time transfer from Measure Z to the General Fund to support higher public safety costs, including recent Police MOUs and rising Fire Department overtime costs. This one-time transfer is made possible by proposed Measure Z reductions supplemented by the additional use of Measure Z fund balance.   | \$ -                | \$ 7,239,309        |
|                                      | <b>Non-Safety Citywide Fleet Funding</b>   |                     |                     |
|                                      | Reduce non-safety citywide fleet funding by \$1 million in FY 2025/26, which maintains a remaining balance of \$600,000 to support critical citywide fleet needs. This reduction will help address the budget deficit.   | 1,600,000           | (1,000,000)         |
|                                      | <b>72-Non Departmental Total</b>   | <b>\$ 1,600,000</b> | <b>\$ 6,239,309</b> |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description   | Adopted              | Increase / Decrease |
|--|---|----------------------|---------------------|
| Dept   | Justification   |                      |                     |
| <b>Various Departments</b>                                   |   |                      |                     |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations.           | \$ 27,049,187        | \$ 724,090          |
|  | Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects CalPERS investment earnings (5.8%) in FY 2022/23. | 2,232,826            | 228,381             |
| <b>Various Departments Total</b>                             |   | <b>\$ 29,282,013</b> | <b>\$ 952,471</b>   |
| <b>110 - Measure Z Fund Total</b>                            |   | <b>\$ 48,403,227</b> | <b>\$ 6,194,636</b> |
| <b>170 - Development</b>                                     |   |                      |                     |
| <b>28-Community and Economic Development</b>                 |   |                      |                     |
|  | <b>Transfer Operating Budget from CEDD to City Manager's Office</b>   |                      |                     |
|  | Transfer operating budget funds from Community and Economic Development Department to the City Manager's Office.  | \$ 8,800             | \$ (8,800)          |
| <b>28-Community and Economic Development Total</b>           |   | <b>\$ 8,800</b>      | <b>\$ (8,800)</b>   |
| <b>Various Departments</b>                                   |   |                      |                     |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.                | \$ 524,813           | \$ (3,508)          |
|  | Adjustments to the administrative charges to/from departments.  | (275,359)            | 413                 |
| <b>Various Departments Total</b>                             |   | <b>\$ 249,454</b>    | <b>\$ (3,095)</b>   |
| <b>170 - Development Total</b>                               |   | <b>\$ 258,254</b>    | <b>\$ (11,895)</b>  |
| <b>215 - Grants and Restricted Programs</b>                  |   |                      |                     |
| <b>11-City Manager</b>                                       |   |                      |                     |
|  | <b>Grant Administration Offset</b>  |                      |                     |
|  | Increase the grant administration indirect cost offset to cover higher personnel expenses, ensuring the function remains net neutral to the General Fund. | \$ (384,041)         | \$ (26,577)         |
| <b>11-City Manager Total</b>                                 |   | <b>\$ (384,041)</b>  | <b>\$ (26,577)</b>  |
| <b>Various Departments</b>                                   |   |                      |                     |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.                | \$ 738,826           | \$ 37,174           |
|  | Adjustments to the administrative charges to/from departments.  | 1,031,394            | (16,798)            |
| <b>Various Departments Total</b>                             |   | <b>\$ 1,770,220</b>  | <b>\$ 20,376</b>    |
| <b>215 - Grants and Restricted Programs Total</b>            |   | <b>\$ 1,386,179</b>  | <b>\$ (6,201)</b>   |
| <b>220 - CDBG - Community Development Block Grants</b>       |   |                      |                     |
| <b>Various Departments</b>                                   |   |                      |                     |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.                | \$ 583,318           | \$ (6,950)          |
|  | Adjustments for various administrative overhead charges.  | (111,781)            | 435                 |
| <b>Various Departments Total</b>                             |   | <b>\$ 471,537</b>    | <b>\$ (6,515)</b>   |
| <b>220 - CDBG - Community Development Block Grants Total</b> |   | <b>\$ 471,537</b>    | <b>\$ (6,515)</b>   |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund  | Budget Adjustment Description  | Adopted             | Increase / Decrease |
|---|--|---------------------|---------------------|
| Dept  | Justification  |                     |                     |
| <b>240 - Air Quality Improvement Fund</b>       |  |                     |                     |
| <b>Various Departments</b>                      |  |                     |                     |
|   | Adjustments to the administrative charges to/from departments.   | \$ 3,110            | \$ 126              |
| <b>Various Departments Total</b>                |  | <b>\$ 3,110</b>     | <b>\$ 126</b>       |
| <b>240 - Air Quality Improvement Fund Total</b> |  | <b>\$ 3,110</b>     | <b>\$ 126</b>       |
| <b>260 - NPDES Storm Drain</b>                  |  |                     |                     |
| <b>Various Departments</b>                      |  |                     |                     |
|   | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.                 | \$ 371,482          | \$ 5,986            |
|   | Adjustments to the administrative charges to/from departments.   | 478,136             | 5,538               |
| <b>Various Departments Total</b>                |  | <b>\$ 849,618</b>   | <b>\$ 11,524</b>    |
| <b>260 - NPDES Storm Drain Total</b>            |  | <b>\$ 849,618</b>   | <b>\$ 11,524</b>    |
| <b>280 - Housing Authority</b>                  |  |                     |                     |
| <b>Various Departments</b>                      |  |                     |                     |
|   | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.                 | \$ 941,411          | \$ 25,159           |
|   | Adjustments to the administrative charges to/from departments.   | (3,067)             | (126)               |
| <b>Various Departments Total</b>                |  | <b>\$ 938,344</b>   | <b>\$ 25,033</b>    |
| <b>280 - Housing Authority Total</b>            |  | <b>\$ 938,344</b>   | <b>\$ 25,033</b>    |
| <b>291 - Special Districts</b>                  |  |                     |                     |
| <b>23-Finance</b>                               |  |                     |                     |
|   | <b>Finance Debt Street Lighting Assessment District Adjustment for FY 2025/26 Levy</b>   |                     |                     |
|   | Adjustment to align expenses based on prior year's Engineer's Report, current contract fees, and prior year's actual levy plus annual expected escalators. | \$ 4,914,800        | \$ 495,032          |
| <b>23-Finance Total</b>                         |  | <b>\$ 4,914,800</b> | <b>\$ 495,032</b>   |
| <b>291 - Special Districts Total</b>            |  | <b>\$ 4,914,800</b> | <b>\$ 495,032</b>   |
| <b>292 - Riverwalk LMD</b>                      |  |                     |                     |
| <b>41-Public Works</b>                          |  |                     |                     |
|   | <b>Finance Debt Riverwalk LMD</b>  |                     |                     |
|   | Adjustment to align expenses for the Riverwalk LMD to better align with anticipated costs and levy for FY 2025/26.   | \$ 125,579          | \$ (19,272)         |
| <b>41-Public Works Total</b>                    |  | <b>\$ 125,579</b>   | <b>\$ (19,272)</b>  |
| <b>Various Departments</b>                      |  |                     |                     |
|   | Adjustments for various administrative overhead charges.   | \$ 274,352          | \$ (48,088)         |
| <b>Various Departments Total</b>                |  | <b>\$ 274,352</b>   | <b>\$ (48,088)</b>  |
| <b>292 - Riverwalk LMD Total</b>                |  | <b>\$ 399,931</b>   | <b>\$ (67,360)</b>  |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description   | Adopted              | Increase / Decrease   |
|--|---|----------------------|-----------------------|
| Dept   | Justification   |                      |                       |
| <b>390 - General Debt Service Fund</b>   |   |                      |                       |
| <b>23-Finance</b>  |   |                      |                       |
| <b>Police Headquarters Debt Service</b>  | Update projected debt service estimates for the new Police Headquarters project based on an increased estimated debt issuance of \$65 million.  | \$ 3,364,753         | \$ 841,188            |
| <b>Museum Expansion and Rehabilitation Debt Service</b>  | Update projected debt service estimates for the Museum Expansion and Rehabilitation project based on an increased estimated project cost of \$45 million.   | 2,264,738            | 647,067               |
| <b>23-Finance Total</b>  |   | <b>\$ 5,629,491</b>  | <b>\$ 1,488,255</b>   |
| <b>390 - General Debt Service Fund Total</b>   |   | <b>\$ 5,629,491</b>  | <b>\$ 1,488,255</b>   |
| <b>420 - Measure Z - Capital Projects</b>  |   |                      |                       |
| <b>52-Parks, Recreation &amp; Comm Svcs</b>  |   |                      |                       |
| <b>Parks Deferred Maintenance Funding</b>  | Reduce funding for Parks Deferred Maintenance by \$1 million in FY 2025/26, which maintains a remaining balance of \$2.5 million to support critical deferred maintenance needs. This reduction will help address the budget deficit. | \$ 3,500,000         | \$ (1,000,000)        |
| <b>52-Parks, Recreation &amp; Comm Svcs Total</b>  |   | <b>\$ 3,500,000</b>  | <b>\$ (1,000,000)</b> |
| <b>420 - Measure Z - Capital Projects Total</b>  |   | <b>\$ 3,500,000</b>  | <b>\$ (1,000,000)</b> |
| <b>510 - Electric</b>  |   |                      |                       |
| <b>61-Public Utilities-Electric</b>  |   |                      |                       |
| <b>Intermountain Power Project Power Supply Capacity Costs</b>   | The Power Supply Capacity Costs for the Intermountain Power Project (IPP) debt service represent Riverside's share of the project's net debt service, amounting to approximately \$12 million.  | \$ 34,489,132        | \$ 12,000,000         |
| <b>61-Public Utilities-Electric Total</b>  |   | <b>\$ 34,489,132</b> | <b>\$ 12,000,000</b>  |
| <b>Various Departments</b>   |   |                      |                       |
| Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment. |   | \$ 80,030,543        | \$ 3,093,660          |
| Adjustments to the administrative charges to/from departments.   |   | (27,836,660)         | 152,552               |
| <b>Various Departments Total</b>   |   | <b>\$ 52,193,883</b> | <b>\$ 3,246,212</b>   |
| <b>510 - Electric Total</b>  |   | <b>\$ 86,683,015</b> | <b>\$ 15,246,212</b>  |
| <b>520 - Water</b>   |   |                      |                       |
| <b>Various Departments</b>   |   |                      |                       |
| Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment. |   | \$ 27,373,976        | \$ 1,122,099          |
| Adjustments to the administrative charges to/from departments.   |   | (2,300,148)          | 8,470                 |
| <b>Various Departments Total</b>   |   | <b>\$ 25,073,828</b> | <b>\$ 1,130,569</b>   |
| <b>520 - Water Total</b>   |   | <b>\$ 25,073,828</b> | <b>\$ 1,130,569</b>   |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description  | Adopted             | Increase / Decrease   |
|--|--|---------------------|-----------------------|
| Dept   | Justification  |                     |                       |
| <b>530 - Airport</b>   |  |                     |                       |
| <b>11-City Manager</b>   |  |                     |                       |
| <b>Move Airport Personnel (8.00 FTE) and Non-Personnel from GS to CMO Department</b> | Transfer all operating budgets for the Airport from the General Services Department to the City Manager's Office. Reassigned due to organizational restructuring.  | \$ -                | \$ 1,947,532          |
| <b>11-City Manager Total</b>   |  | \$ -                | <b>\$ 1,947,532</b>   |
| <b>22-General Services</b>   |  |                     |                       |
| <b>Airport Interfund Loan Payments</b>   | Principal and interest payments for the \$2 million interfund loan from the General Fund to the Airport Fund, as approved by City Council on April 14, 2024.   | \$ -                | \$ 250,000            |
| <b>Move Airport Personnel (8.00 FTE) and Non-Personnel from GS to CMO Department</b> | Reassigned budget due to organizational restructuring.   | 1,947,532           | (1,947,532)           |
| <b>22-General Services Total</b>   |  | <b>\$ 1,947,532</b> | <b>\$ (1,697,532)</b> |
| <b>Various Departments</b>   |  |                     |                       |
| <b>Solid Waste Interfund Loan Payments</b>   | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.   | \$ 884,862          | \$ 21,054             |
| <b>Add 1.0 FTE Senior Mechanic</b>   | Added position due to increased work orders to maintain fleet of sanitation vehicles. The additional positions will help remediate the backlog of Refuse vehicles currently out of service, which impacts our residents' fee-paying trash services. The ability to outsource the repairs of the refuse vehicles to third vendors is limited, and the issue is also exacerbated by long manufacturing lead times for the procurement of the replacement units. This position will be fully funded by the Refuse Fund. | 18,842              | 394                   |
| <b>Various Departments Total</b>   |  | <b>\$ 903,704</b>   | <b>\$ 21,448</b>      |
| <b>530 - Airport Total</b>   |  | <b>\$ 2,851,236</b> | <b>\$ 271,448</b>     |
| <b>540 - Refuse</b>  |  |                     |                       |
| <b>41-Public Works</b>   |  |                     |                       |
| <b>Solid Waste Interfund Loan Payments</b>   | Principal and interest payments for the \$2.87 million interfund loan from the General Fund to the Solid Waste Fund, as approved by City Council on September 17, 2024.  | \$ -                | \$ 786,100            |
| <b>Residential Solid Waste Disposal Costs</b>  | An increase is needed for higher disposal costs at the Materials Recycling Facility (MRF) due to the continued trend of higher waste volume, higher disposal costs associated with processing contaminated recycling and green waste, and increasing tipping fees.   | -                   | 382,000               |
| <b>Roll Off Service for Illegal Dumping and Bulky Items Disposal</b>                 | Additional commercial roll-off services needed for illegal dumping and bulky item disposal due to higher than anticipated volumes and service requests.  | 289,298             | 77,000                |
| <b>Private Hauler Costs</b>  | Additional funding for private hauler costs to align the budget with the number of homes serviced under the franchise agreement, following a service audit that identified 1,077 additional homes.   | 7,210,000           | 515,000               |
| <b>41-Public Works Total</b>   |  | <b>\$ 7,499,298</b> | <b>\$ 1,861,774</b>   |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description  | Adopted              | Increase / Decrease |
|--|--|----------------------|---------------------|
| Dept   | Justification  |                      |                     |
| <b>Various Departments</b>                                       |  |                      |                     |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.   | \$ 8,043,991         | \$ 172,000          |
|  | Adjustments to the administrative charges to/from departments.   | 3,591,843            | 16,221              |
| <b>Various Departments Total</b>                                 |  | <b>\$ 11,635,834</b> | <b>\$ 188,221</b>   |
| <b>540 - Refuse Total</b>  |  | <b>\$ 19,135,132</b> | <b>\$ 2,049,995</b> |
| <b>550 - Sewer</b>   |  |                      |                     |
| <b>41-Public Works</b>   |  |                      |                     |
| <b>Chemical Purchases</b>  |  |                      |                     |
|  | Additional Chemical Supplies for the Sewer Systems Treatment Division. An additional \$1.3 million is requested to facilitate and streamline purchasing processes for this critical treatment need.  | \$ 6,821,001         | \$ 1,346,320        |
| <b>Contract Compliance</b>                                       |  |                      |                     |
|  | The City entered into a 10-year contract with Wester Municipal Water District (WMWD) to divert approximately 0.5 millions gallons per day from the Orangecrest service area to the WMWD Western Water Recycling Facility. The FY 2025/26 budget currently allocates \$100,000 for Contract Compliance, but expenditures are expected to reach \$450,000. An additional \$350,000 is requested to cover invoices received from WMWD for FY 2025/26. | 100,000              | 350,000             |
| <b>41-Public Works Total</b>                                     |  | <b>\$ 6,921,001</b>  | <b>\$ 1,696,320</b> |
| <b>Various Departments</b>                                       |  |                      |                     |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.   | \$ 17,459,961        | \$ 614,571          |
|  | Adjustments to the administrative charges to/from departments.   | 1,313,124            | 48,630              |
| <b>Various Departments Total</b>                                 |  | <b>\$ 18,773,085</b> | <b>\$ 663,201</b>   |
| <b>550 - Sewer Total</b>   |  | <b>\$ 25,694,086</b> | <b>\$ 2,359,521</b> |
| <b>560 - Special Transit</b>                                     |  |                      |                     |
| <b>Various Departments</b>                                       |  |                      |                     |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.   | \$ 3,348,216         | \$ 44,422           |
|  | Adjustments to the administrative charges to/from departments.   | 350,852              | 39,510              |
| <b>Various Departments Total</b>                                 |  | <b>\$ 3,699,068</b>  | <b>\$ 83,932</b>    |
| <b>560 - Special Transit Total</b>                               |  | <b>\$ 3,699,068</b>  | <b>\$ 83,932</b>    |
| <b>570 - Public Parking</b>                                      |  |                      |                     |
| <b>41-Public Works</b>   |  |                      |                     |
| <b>PARCS Annual Service &amp; Maintenance</b>                    |  |                      |                     |
|  | Funding to support annual service & maintenance of the Parking Access Revenue Control System.  | \$ 82,804            | \$ 36,564           |
| <b>Finance Debt Parking Capital Outlay Garage 1 and Garage 2</b> |  |                      |                     |
|  | City Council approved a \$2 million interfund loan from the General Fund to the Parking Fund on April 18, 2023. This funding supports repayment to the General Fund.   | -                    | 246,582             |
| <b>41-Public Works Total</b>                                     |  | <b>\$ 82,804</b>     | <b>\$ 283,146</b>   |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description  | Adopted             | Increase / Decrease   |
|--|--|---------------------|-----------------------|
| Dept   | Justification  |                     |                       |
|  | <b>Various Departments</b>   |                     |                       |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.   | \$ 1,959,157        | \$ 61,343             |
|  | Adjustments to the administrative charges to/from departments.   | (704,074)           | 3,457                 |
|  | <b>Various Departments Total</b>   | <b>\$ 1,255,083</b> | <b>\$ 64,800</b>      |
| <b>570 - Public Parking Total</b>              |  | <b>\$ 1,337,887</b> | <b>\$ 347,946</b>     |
| <b>581 - Entertainment</b>                     |  |                     |                       |
|  | <b>52-Parks, Recreation &amp; Comm Svcs</b>  |                     |                       |
|  | <b>Fox Performing Arts</b>   |                     |                       |
|  | The Fox Performing Arts Theater has been amended to reflect a change in the agreement with Live Nation, transitioning from an Operational Agreement to a Lease Agreement. As a result of this restructuring, both revenues and expenditures have been reduced to align with the new Lease Agreement. | \$ 5,142,666        | \$ (5,142,666)        |
|  | <b>Riverside Municipal Auditorium Budget Amendment</b>   |                     |                       |
|  | The Riverside Municipal Auditorium budget has been amended due to a change in the agreement with Live Nation from an Operational Agreement to a Lease Agreement. As a result, a restructuring in both revenue and expenditure budgets accordingly.   | 2,981,000           | (2,981,000)           |
|  | <b>52-Parks, Recreation &amp; Comm Svcs Total</b>  | <b>\$ 8,123,666</b> | <b>\$ (8,123,666)</b> |
| <b>581 - Entertainment Total</b>               |  | <b>\$ 8,123,666</b> | <b>\$ (8,123,666)</b> |
| <b>610 - Workers' Compensation Trust</b>       |  |                     |                       |
|  | <b>Various Departments</b>   |                     |                       |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.   | \$ 675,692          | \$ 14,482             |
|  | Adjustments to the administrative charges to/from departments.   | 493,924             | 11,084                |
|  | <b>Various Departments Total</b>   | <b>\$ 1,169,616</b> | <b>\$ 25,566</b>      |
| <b>610 - Workers' Compensation Trust Total</b> |  | <b>\$ 1,169,616</b> | <b>\$ 25,566</b>      |
| <b>620 - Unemployment Insurance</b>            |  |                     |                       |
|  | <b>Various Departments</b>   |                     |                       |
|  | Adjustment to reflect estimated claim payouts based on trends.   | \$ 186,486          | \$ (26,740)           |
|  | <b>Various Departments Total</b>   | <b>\$ 186,486</b>   | <b>\$ (26,740)</b>    |
| <b>620 - Unemployment Insurance Total</b>      |  | <b>\$ 186,486</b>   | <b>\$ (26,740)</b>    |
| <b>630 - Liability Insurance Trust</b>         |  |                     |                       |
|  | <b>Various Departments</b>   |                     |                       |
|  | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.   | \$ 1,332,391        | \$ 56,127             |
|  | Adjustments to the administrative charges to/from departments.   | 1,278,460           | 67,988                |
|  | <b>Various Departments Total</b>   | <b>\$ 2,610,851</b> | <b>\$ 124,115</b>     |
| <b>630 - Liability Insurance Trust Total</b>   |  | <b>\$ 2,610,851</b> | <b>\$ 124,115</b>     |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund                                      | Budget Adjustment Description  | Adopted | Increase / Decrease  |
|---|--|---------|----------------------|
| Dept                                      | Justification  |         |                      |
| <b>640 - Central Stores</b>               |  |         |                      |
| <b>23-Finance</b>                         |  |         |                      |
|   | <b>Warehouse Management System (WMS)</b>   |         |                      |
|   | Implement a Warehouse Management System (WMS) to enhance tracking, inventory control, and efficiency, addressing limitations in the current asset management system. | \$      | - \$ 200,000         |
|   | <b>23-Finance Total</b>  | \$      | - \$ 200,000         |
| <b>Various Departments</b>                |  |         |                      |
|   | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.                           | \$      | 945,098 \$ 38,234    |
|   | Adjustments to the administrative charges to/from departments.   | 152     | 11                   |
|   | <b>Various Departments Total</b>   | \$      | 945,250 \$ 38,245    |
|   | <b>640 - Central Stores Total</b>  | \$      | 945,250 \$ 238,245   |
| <b>650 - Central Garage</b>               |  |         |                      |
| <b>Various Departments</b>                |  |         |                      |
|   | Personnel budget refresh - updated employee and position demographics, reset merit increases, and changes in required CalPERS UAL payment.                           | \$      | 4,349,450 \$ 119,239 |
|   | Adjustments to the administrative charges to/from departments.   | 764,463 | 59                   |
|   | <b>Various Departments Total</b>   | \$      | 5,113,913 \$ 119,298 |
|   | <b>650 - Central Garage Total</b>  | \$      | 5,113,913 \$ 119,298 |
| <b>761 - CFD 2013-1 Kunny Ranch</b>       |  |         |                      |
| <b>23-Finance</b>                         |  |         |                      |
|   | <b>Kunny Ranch Bond Interest &amp; Principal</b>   |         |                      |
|   | Funding to support estimated debt service budget for the Kunny Ranch Community Facility District 2013-1 Bonds.   | \$      | - \$ 275,250         |
|   | <b>23-Finance Total</b>  | \$      | - \$ 275,250         |
|   | <b>761 - CFD 2013-1 Kunny Ranch Total</b>  | \$      | - \$ 275,250         |
| <b>762 - CFD 2015-1 Orangecrest Grove</b> |  |         |                      |
| <b>23-Finance</b>                         |  |         |                      |
|   | <b>Finance Debt CFD 2015-1 Orangecrest</b>   |         |                      |
|   | Adjustment associated with General Fund Administration fees for management of the Orangecrest Grove Community Facility District.                                     | \$      | 22,000 \$ (4,000)    |
|   | <b>23-Finance Total</b>  | \$      | 22,000 \$ (4,000)    |
|   | <b>762 - CFD 2015-1 Orangecrest Grove Total</b>  | \$      | 22,000 \$ (4,000)    |
| <b>763 - CFD 2015-2 Pomelo</b>            |  |         |                      |
| <b>23-Finance</b>                         |  |         |                      |
|   | <b>Finance Debt CFD 2015-2 Pomelo</b>  |         |                      |
|   | Adjustment to reimburse the General Fund for services related to the management of the Pomelo Community Facility District 2015-2 facilities.                         | \$      | 52,340 \$ 1,335      |
|   | <b>23-Finance Total</b>  | \$      | 52,340 \$ 1,335      |
|   | <b>763 - CFD 2015-2 Pomelo Total</b>   | \$      | 52,340 \$ 1,335      |

## Proposed Fiscal Year 2025/26 Budget Adjustments - Expenditures

| Fund   | Budget Adjustment Description   | Adopted                | Increase / Decrease  |
|--|---|------------------------|----------------------|
| Dept   | Justification   |                        |                      |
| <b>765 - CFD 2021-2 Riverpointe Park Place</b>       |   |                        |                      |
| <b>23-Finance</b>                                    |   |                        |                      |
|  | <b>Riverpointe Park Place Bond Interest &amp; Principal</b>   |                        |                      |
|  | Funding to support estimated debt service budget for the Riverpointe Park Place Bonds.  | \$ - \$ 276,250        |                      |
|  | <b>Finance District Transfer Riverpointe Park Place</b>   |                        |                      |
|  | Adjustment associated with General Fund Administration fees for management of the Riverpointe Park Place Community Facility District. | - (22,000)             |                      |
|  | <b>23-Finance Total</b>   | \$ - \$ <b>254,250</b> |                      |
| <b>765 - CFD 2021-2 Riverpointe Park Place Total</b> |   | \$ - \$ <b>254,250</b> |                      |
| <b>Grand Total</b>                                   |   | <b>\$ 513,579,258</b>  | <b>\$ 31,334,393</b> |