

**Budget Transfers, Adjustments, and Supplemental Appropriation Requests
Fiscal Year 2018/19 Third Quarter Financial Report Requests for Council Approval**

Fund	Department/Account	Revenue	Expense	Increase (Decrease) in Reserves
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Interfund Transfer: General Fund (101) to Grants and Restricted Programs Fund (215)

General Fund restructuring was approved by Council in concept on January 22, 2019 in First Quarter report, with subsequent disclosure as to exact transactions in subsequent quarterly reports. The following summary by fund and department lists transfer of revenues and expenditures related to grants and restricted funds from the General Fund to the Grants and Restricted Programs Fund.

101 General Fund	00 Balance Sheet / Revenue	(563,750)	-	(563,750)
101 General Fund	22 General Services	-	-	-
101 General Fund	31 Police	(1,584,302)	(1,517,640)	(66,663)
101 General Fund	35 Fire	(788,835)	(1,406,173)	617,339
101 General Fund	41 Public Works	-	-	-
101 General Fund	52 Parks, Recreation & Comm Svcs	(177,560)	(177,560)	-
General Fund Impact		(3,114,447)	(3,101,373)	(13,074)

215 Grants and Restricted Programs	00 Balance Sheet / Revenue	563,750	-	563,750
215 Grants and Restricted Programs	22 General Services	-	-	-
215 Grants and Restricted Programs	31 Police	1,584,302	1,517,640	66,663
215 Grants and Restricted Programs	35 Fire	788,835	1,406,173	(617,339)
215 Grants and Restricted Programs	41 Public Works	-	-	-
215 Grants and Restricted Programs	52 Parks, Recreation & Comm Svcs	177,560	177,560	-
Grants and Restricted Programs Fund Impact		3,114,447	3,101,373	13,074

Total Impact of Budget Adjustment		-	-	-
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General Fund \$1.1 Million Supplemental Appropriation: The Fire Department incurs costs when Riverside fire fighters are deployed to assist other agencies. A supplemental appropriation will align the Fire Department's Mutual Aid budget with related costs incurred to date. Since all Mutual Aid expenses are fully reimbursable, an offsetting increase to Mutual Aid estimated revenues will result in a net zero impact to the General Fund.

101 General Fund	35 Fire / Mutual Aid	1,100,000	1,100,000	-
Total Impact of Budget Adjustment		1,100,000	1,100,000	-

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Measure Z Operating Fund \$99,220 Supplemental Appropriation and Interfund Transfer: On April 23, 2019, City Council approved a supplemental appropriation for design services for the Riverside Metropolitan Museum (Museum) using Measure Z Capital funds. However, the Measure Z Capital Fund does not earn revenues; capital projects are funded via a transfer of resources from the Measure Z Operating Fund. A transfer and corresponding supplemental appropriation of \$99,220 from the Measure Z Operating Fund to the Measure Z Capital Fund is required to effectuate the capital appropriation previously approved by Council.

110 Measure Z Operating	00 Operating Transfer to Fund 420	-	99,220	(99,220)
420 Measure Z Capital	00 Operating Transfer from Fund 110	99,220	-	99,220

Total Impact of Budget Adjustment		99,220	99,220	-
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Debt Service Fund \$2,000 Supplemental Appropriation: A budgeting error was noted in which the debt service fund charged Community Service Districts for activities no longer provided. Because Charges to Others is an expenditure reimbursement account, the removal of the charge will result in an increase in appropriations for the Debt Service Fund.

390 Debt Service Fund	00 Charges to Others	-	2,000	(2,000)
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Total Impact of Budget Adjustment		-	2,000	(2,000)
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Debt Service Fund \$3.6 million and General Fund \$104,892 Supplemental Appropriation: In September 2017, the City received capital lease proceeds intended primarily for the purchase of Fire vehicles under the Measure Z Spending Plan. At June 30, 2018, a residual \$3,459,823 remained in the Debt Service Fund. On April 10, 2018, Council approved the use of \$104,892 of capital lease proceeds for the purchase of an aerial man-lift in the amount of \$104,892, with related debt payments to be paid by the General Fund. A supplemental appropriation is required to transfer the capital lease proceeds from the Debt Service Fund to the General Fund and Measure Z Fund, and to appropriate capital lease proceeds for the purchase of the aerial man-lift.

101 General Fund	00 Operating Transfer from Fund 390	104,892	-	104,892
101 General Fund	41 Public Works / Automotive Equipment		104,892	(104,892)

General Fund Impact		104,892	104,892	-
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110 Measure Z Fund	00 Operating Transfer from Fund 390	3,459,823	-	3,459,823
110 Measure Z Fund	00 Utilization Charges from Fund 390	-	(11,713)	11,713
110 Measure Z Fund	35 Fire / Vehicle Replacement	-	(104,892)	104,892

Measure Z Fund Impact		3,459,823	(116,605)	3,576,428
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390 Debt Service Fund	00 Operating Transfer to Fund 101	-	104,892	(104,892)
390 Debt Service Fund	00 Operating Transfer to Fund 110	-	3,459,823	(3,459,823)

Debt Service Fund Impact		-	3,564,715	(3,564,715)
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Total Impact of Budget Adjustment		3,564,715	3,553,002	11,713
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Budget Transfers, Adjustments, and Supplemental Appropriation Requests Fiscal Year 2018/19 Third Quarter Financial Report Requests for Council Approval				
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Sewer Fund \$2.5 Million Supplemental Appropriation: The Wastewater Division is responsible for the collection and treatment of wastewater flows generated within the City and the communities of Jurupa, Rubidoux, Edgemont, and Highgrove. The appropriation is needed to reimburse the CSDs, as specified in our Wastewater Service Agreements, for overpayments made during fiscal years 2016/17 and 2017/18.				
550 Sewer Fund	41 Public Works / Contract Compliance	-	2,500,000	(2,500,000)
Total Impact of Budget Adjustment		-	2,500,000	(2,500,000)
General Fund Interdepartmental Transfer: During a cleanup and closure of project accounts, unexpended funds were relieved from General Fund projects and moved to a fiscal management account. Council approval of the interdepartmental transfer of unexpended capital project funds is requested.				
101 General Fund	52 Parks, Recreation & Comm Svcs / Park Land Acquisition Project Community & Economic	(7,463)	(40,315)	32,852
101 General Fund	28 Development / GIS/Prop Mgmt Software	-	(100,000)	100,000
101 General Fund	72 Non-departmental / Fiscal Management	-	32,852	(32,852)
101 General Fund	72 Non-departmental / Fiscal Management	-	100,000	(100,000)
Non-Departmental Total		-	132,852	(132,852)
Total Impact of Budget Adjustment		(7,463)	(7,463)	-
Summary by Fund of Budget Adjustments				
101 General Fund		(1,917,018)	(1,903,944)	(13,074)
110 Measure Z Operating		3,459,823	(17,385)	3,477,208
215 Grants and Restricted Programs		3,114,447	3,101,373	13,074
390 Debt Service Fund		-	3,566,715	(3,566,715)
420 Measure Z Capital		99,220	-	99,220
550 Sewer Fund		-	2,500,000	(2,500,000)
Total Impact of Budget Adjustments		4,756,472	7,246,759	(2,490,287)