

## 2023-24 RECOMMENDED BUDGET

COUNTY	Appropriation	Operating Transfers Out	Contributions to Reserves/Net Position	Total Requirements*	Available Reserves	Estimated Net Position Available	Budgeted Staffing
<b>GENERAL FUND</b>	4,353,513,650	244,877,815	237,535,292	4,835,926,757	2,357,632	-	16,511
<b>RESTRICTED FUND</b>	284,771,722	127,816,346	-	412,588,068	-	-	3
<b>SPECIAL REVENUE FUNDS</b>							
AIRPORTS - SPECIAL REVENUE FUNDS	20,000	6,741,334	-	6,761,334	608,030	-	-
ARC - SPECIAL REVENUE FUNDS	11,175,713	-	-	11,175,713	21,892,666	-	3
ATC - REDEMPTION MAINTENANCE	2,626,911	-	-	2,626,911	-	-	-
AWM - CALIFORNIA GRAZING	185,454	-	-	185,454	-	-	-
CDH BLOOMINGTON OPERATION RESERVE	575,867	-	-	575,867	-	-	-
CDH ECD TAX EXEMPT BONDS	1,868,540	-	-	1,868,540	-	-	-
COMMUNITY DEVELOPMENT AND HOUSING	73,971,108	2,936,939	-	76,908,047	-	-	35
COMMUNITY REVITALIZATION	-	3,067,602	-	3,067,602	-	-	-
COUNTY LIBRARY	31,855,815	100,000	-	31,955,815	24,944,864	-	310
COUNTY TRIAL COURTS - SPECIAL REVENUE FUNDS	500,000	2,001,135	3,000	2,504,135	547,631	-	-
DBH - BLOCK GRANT CARRYOVER PROGRAM	-	-	-	-	8,043,056	-	-
DBH - COURT ALCOHOL & DRUG PROGRAM	-	-	-	-	4,198,603	-	-
DBH - DRIVING UNDER THE INFLUENCE PROGRAMS	-	-	-	-	999,489	-	-
DBH - MENTAL HEALTH SERVICE ACT	337,095,051	782,287	13,176,458	351,053,796	180,219,437	-	806
DBH - PROJECT ROOMKEY AND REHOUSING	19,175	-	-	19,175	-	-	-
DBH - QUALITY IMPROVEMENT PROGRAM	2,761,213	-	-	2,761,213	-	-	-
DISTRICT ATTORNEY - SPECIAL REVENUE FUNDS	7,906,154	-	-	7,906,154	4,873,730	-	-
EL MIRAGE TRUST FUND	15,000	-	21,850	36,850	2,067,152	-	-
HS - DOMESTIC VIOLENCE AB 2405	-	-	-	-	81,503	-	-
HS - DOMESTIC VIOLENCE/CHILD ABUSE SERVICES	325,000	-	6,500	331,500	379,522	-	-
HS - BIRTH CERTIFICATE FEE PROGRAM	450,000	-	50,000	500,000	1,923,648	-	-
HS - WRAPAROUND REINVESTMENT FUND	2,012,500	14,700,000	-	16,712,500	60,881,787	-	-
HUMAN RESOURCES - COMMUTER SERVICES	530,183	-	-	530,183	861,090	-	3
HUMAN RESOURCES - EMPLOYEE BENEFITS AND SERVICES	3,696,605	-	-	3,696,605	757,208	-	32
L&J - CRIMINAL JUSTICE FACILITY CONSTRUCTION FUND	155,000	750,000	250,000	1,155,000	6,170,591	-	-
L&J - SPECIAL REVENUE FUNDS	3,905,497	-	-	3,905,497	2,163,459	-	-
MASTER SETTLEMENT AGREEMENT	-	17,000,000	4,751,922	21,751,922	47,962,595	-	-
OFFICE OF EMERGENCY SERVICES	4,523,694	2,137,786	-	6,661,480	138,368	-	-
OFFICE OF HOMELESS SERVICES SPECIAL REVENUE FUNDS	16,414,739	-	-	16,414,739	263,582	-	-
OPIOID SETTLEMENT FUND	14,153,927	-	-	14,153,927	-	-	-
PRESCHOOL SERVICES	78,042,925	603,500	-	78,646,425	-	-	764
PROBATION - SPECIAL REVENUE FUNDS	22,006,570	-	-	22,006,570	45,962,931	-	-
PUBLIC DEFENDER - SPECIAL REVENUE FUNDS	2,274,105	-	-	2,274,105	2,169,314	-	8
PUBLIC HEALTH - SPECIAL REVENUE FUNDS	29,462,176	-	-	29,462,176	3,153,628	-	287
PUBLIC WORKS - SURVEYOR - SURVEY MONUMENT PRESERVATION	80,000	-	-	80,000	680,464	-	-
PUBLIC WORKS - TRANSPORTATION - DEVELOPER FEES	-	600,000	-	600,000	7,983,659	-	-
PUBLIC WORKS - TRANSPORTATION - FACILITIES DEVELOPMENT PLANS	310,700	-	-	310,700	3,941,299	-	-
PUBLIC WORKS - TRANSPORTATION - MEASURE I PROGRAM	32,290,000	50,000	-	32,340,000	10,468,726	-	-
PUBLIC WORKS - TRANSPORTATION - REGIONAL DEVELOPMENT MITIGATION PLAN	10,443,576	235,351	-	10,678,927	30,807,470	-	-
PUBLIC WORKS - TRANSPORTATION - ROAD OPERATIONS	140,262,698	3,065,000	-	143,327,698	43,042,206	-	385
REGIONAL PARKS - SPECIAL REVENUE FUND	6,424,288	3,480,395	-	9,904,683	3,495,439	-	-
RES CHINO AGRICULTURAL PRESERVE	5,302,380	-	-	5,302,380	30,973,252	-	-
SHERIFF/CORONER/PUBLIC ADMINISTRATOR - SPECIAL REVENUE FUNDS	17,294,490	-	-	17,294,490	5,021,426	-	-
WORKFORCE DEVELOPMENT	24,422,245	-	1,859,471	26,281,716	3,002,700	-	100
<b>CAPITAL IMPROVEMENT FUNDS</b>							
CAPITAL IMPROVEMENT PROGRAM	854,171,556	2,580,966	-	856,752,522	-	-	-
COMMUNITY DEVELOPMENT AND HOUSING	18,551,489	-	-	18,551,489	-	-	-
<b>ENTERPRISE FUNDS</b>							
ARROWHEAD REGIONAL MEDICAL CENTER (ARMC)	835,686,288	14,742,041	2,956,664	853,384,993	-	204,482,128	5,066
ARMC - CAPITAL PROJECTS	117,972,811	-	-	117,972,811	-	-	-
COUNTY MUSEUM - MUSEUM STORE	112,347	-	-	112,347	-	334,713	3
MEDICAL CENTER LEASE PAYMENT	36,668,630	-	-	36,668,630	-	-	-
SOLID WASTE MANAGEMENT	168,128,098	1,000,000	-	169,128,098	-	(2,407,967)	102
<b>INTERNAL SERVICE FUNDS</b>							
FLEET MANAGEMENT	51,310,927	-	-	51,310,927	-	18,746,790	106
HUMAN RESOURCES - RISK MANAGEMENT INSURANCE PROGRAMS	192,290,910	-	2,676,383	194,967,293	-	(1,993,071)	-
HUMAN RESOURCES - RISK MANAGEMENT OPERATIONS	147,173	-	-	147,173	-	-	73
INNOVATION AND TECHNOLOGY - BUSINESS SOLUTIONS DEVELOPMENT	23,324,834	-	-	23,324,834	-	4,618,757	97
INNOVATION AND TECHNOLOGY - COMPUTER OPERATIONS	70,788,393	-	-	70,788,393	-	9,484,679	177
INNOVATION AND TECHNOLOGY - TELECOMMUNICATIONS SERVICES	43,347,676	-	-	43,347,676	-	12,414,470	95
PURCHASING - MAIL/COURIER SERVICES	7,788,778	-	95,217	7,883,995	-	772,049	21
CCG - PRINTING SERVICES	3,555,605	-	363,701	3,919,306	-	156,320	-
PURCHASING - SURPLUS PROPERTY AND STORAGE OPERATIONS	2,077,368	-	-	2,077,368	-	2,197,444	6
<b>TOTAL</b>	<b>7,949,567,554</b>	<b>449,268,497</b>	<b>263,746,458</b>	<b>8,662,582,509</b>	<b>563,038,157</b>	<b>248,806,311</b>	<b>24,993</b>

## 2023-24 RECOMMENDED BUDGET

\* For 2023-24 Total Requirements include Contributions to Reserves/Net Position for Non-General Funds. For budgetary purposes, a Contribution to Reserves is considered a Requirement as it represents an allocation of available sources.

To accommodate actual fund balance as determined by the Auditor-Controller/Treasurer/Tax Collector at year end, technical balancing adjustments to appropriation, revenue and available reserves are authorized.

## Final fund balance adjustments:

For the general fund, upward or downward adjustments are to be made in the appropriation for contingencies, except for the following:

1. Fund balance adjustments related to revenues associated with Prop 172 are to be placed in the applicable Prop 172 restricted fund for each of the participants.
2. Fund balance adjustments related to revenues associated with Realignment are to be placed in the applicable restricted fund.
3. Fund balance adjustments related to expenditures associated with the Automated Systems Development budget unit are to be placed within that budget unit.
4. Any savings from variable rate debt, pursuant to County Budget Policy 05-01, shall be placed into the Capital Facilities Lease budget unit and utilized to pay down outstanding principal on existing debt.
5. Appropriation will be increased or decreased in the 2023-24 Board Priorities budget unit based on the amount of unspent appropriation available from the previous year.

For all special revenue funds, adjustments will be made to appropriation, revenue or available reserves as appropriate. No adjustments will be made to increase fixed asset appropriation units.

For all capital projects funds, adjustments will be made to appropriation, revenue or available reserves as appropriate.

For ARMC capital projects fund, adjustments will be made to either appropriation or revenue as appropriate.