



# County of Riverside, California

## Popular Annual Financial Report

Fiscal Year End June 30, 2019

Paul Angulo, CPA, MA  
County Auditor-Controller

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## *A message from your* **AUDITOR-CONTROLLER**

Dear Fellow Citizens,

As Riverside County's Auditor-Controller, I am honored to serve as the County's top fiscal officer. Under my leadership, we have set a higher standard of performance, and I am pleased to report that we have achieved great results.

This publication of the Popular Annual Financial Report better known as *Financial Highlights* is designed to provide readers with an easy to understand summary of the County's activities and related information. The financial information in this report is unaudited, and it is presented in a non-GAAP (Generally Accepted Accounting Principles) basis. This report does not include information on discretely presented component units, fiduciary funds, nor does it contain the lengthy note disclosures. The information for this report is drawn exclusively from the County's primary financial report known as the *Comprehensive Annual Financial Report* (CAFR). Both reports provide results for the fiscal year ended June 30, 2019.



The CAFR is independently audited by Brown Armstrong Accountancy Corporation and is prepared in conformity with GAAP. The CAFR also provides extensive information about County activities.

Both the *Comprehensive Annual Financial Report* and *Financial Highlights* are available at my office and online at [www.auditorcontroller.org](http://www.auditorcontroller.org). We welcome your questions and comments regarding the data contained in these report.

Respectfully,

Paul Angulo, CPA, MA  
Riverside County Auditor-Controller

### **Fraud, Waste, and Abuse Program**

As part of our role in the stewardship and oversight of public funds, our office initiated a countywide fraud, waste, and abuse prevention program in 2009, known as **Riverside County Fraud Hotline**. The program provides employees and citizens with easy and anonymous ways to participate in helping the County protect its financial resources, as well as identify potential fraud, waste and abuse.

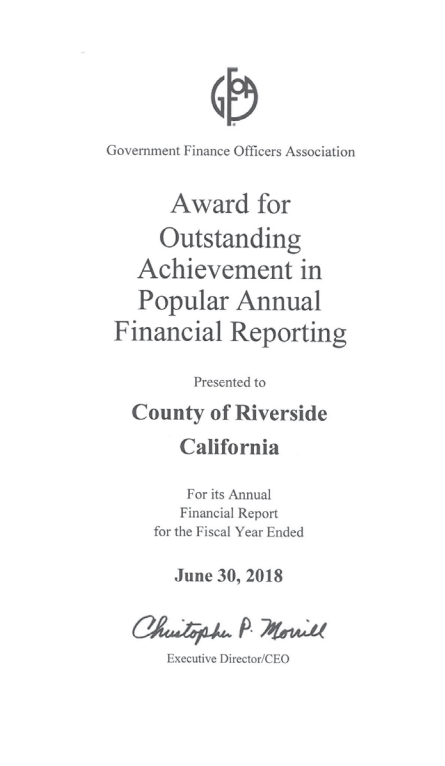
Incident reports can be made 24-hours a day, 365 days per year by phone (833) 590-0004 or via the Auditor-Controller website [www.lighthouse-services.com/rivco](http://www.lighthouse-services.com/rivco).

# FINANCIAL HIGHLIGHTS AWARD

The Government Finance Officers Association (GFOA) of the United States and Canada has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the County of Riverside for its Popular Annual Financial Report for the fiscal year ended June 30, 2018. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. The County of Riverside received a Popular Award for last fiscal year ended June 30, 2018. This was the thirteenth consecutive year the County has achieved this award. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we have submitted it to GFOA.





# COUNTY PROFILE

## County of Riverside Mission Statement

“Provide local government services as mandated by the State and Federal law, and discretionary services as requested by County taxpayers, within the bounds of available fiscal resources, in a manner which reflects favorably upon the profession of public service and the American form of democratic government.”

## County of Riverside Vision

“Our vision is to be a proactive county that provides community, business, government, and regional leadership. We will set an exemplary standard of performance among counties by providing our citizens with cost-effective, efficient, and reliable government services, and by developing creative solutions to critical community-wide problems confronting all segments of our constituency. We will anticipate and address the challenges of environmental quality, societal change, and economic competitiveness while striving to make Riverside County an even better place to live, work, raise our families, and do business.”

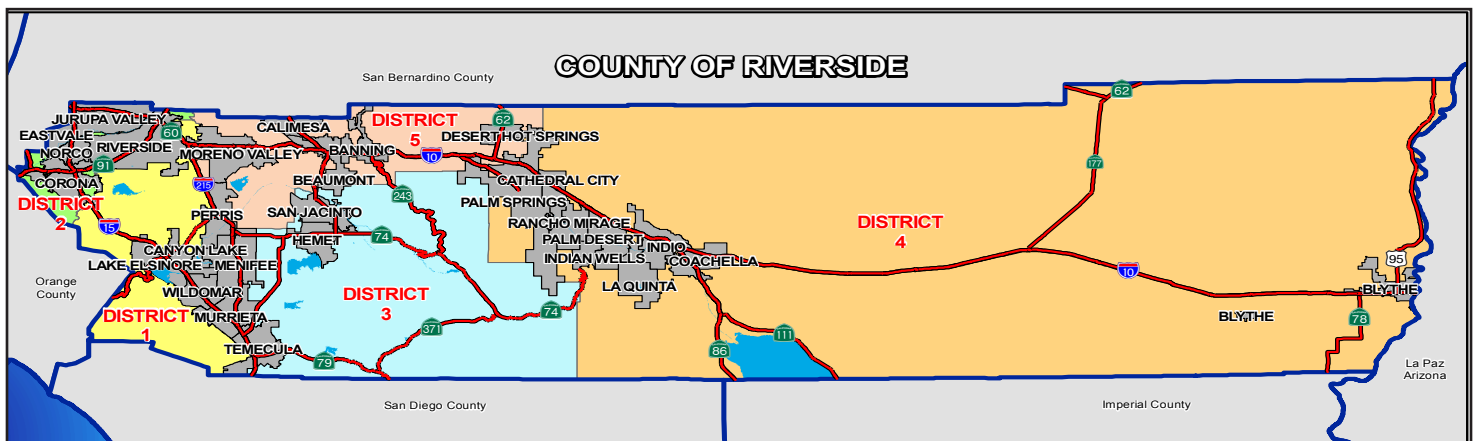
## County of Riverside Overview

Riverside County is the State’s fourth largest County by area. It encompasses 7,295 square miles and extends nearly 184 miles across Southern California, from the Arizona border west to within 10 miles of the Pacific Ocean. It is situated east of Los Angeles and Orange Counties, south of San Bernardino County, and north of San Diego and Imperial Counties.

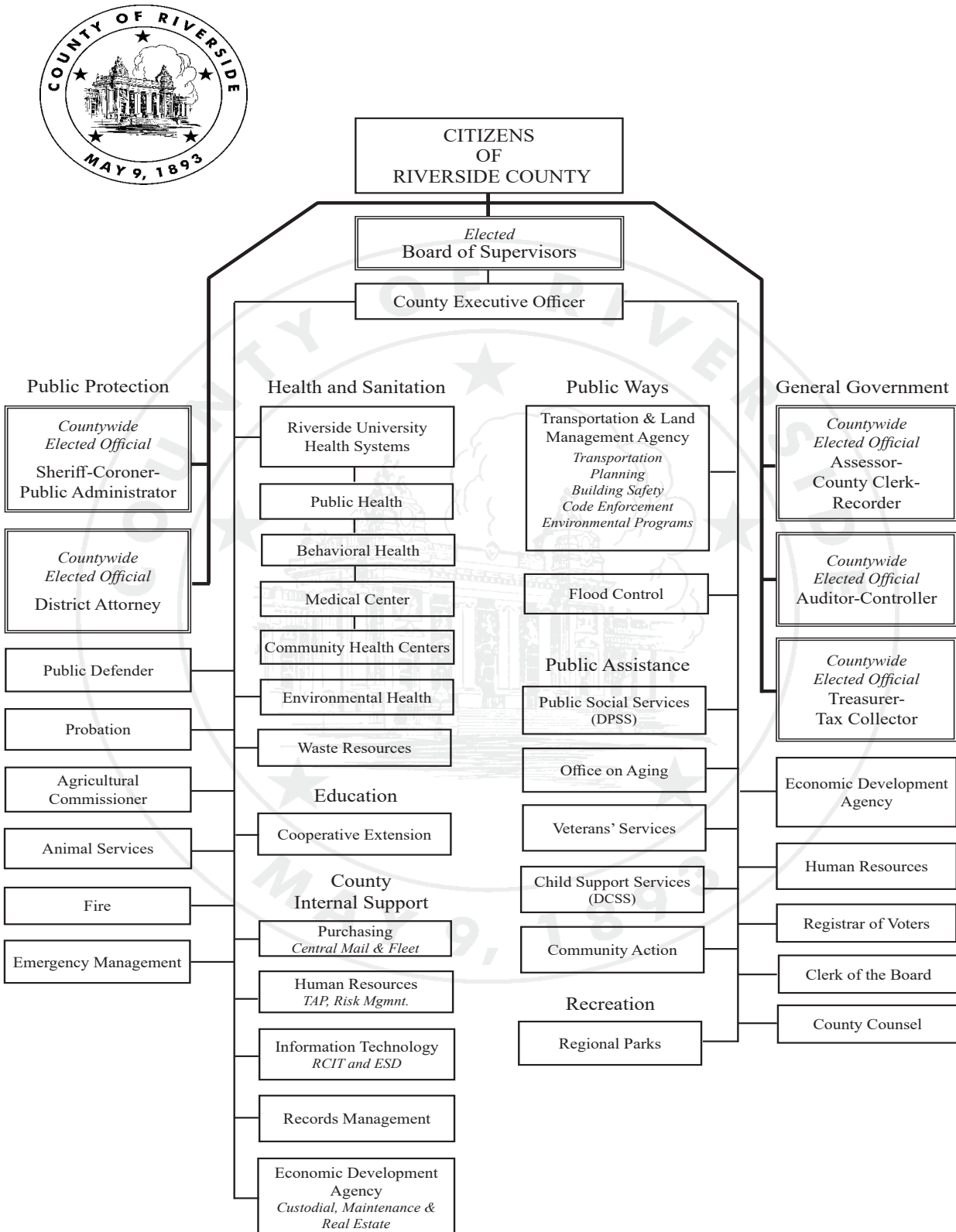
There are 28 incorporated cities located within the County. The latest city to be incorporated was Jurupa Valley on July 1, 2011. The largest cities in the County are the city of Riverside (the county seat) with a population of 328,101, Moreno Valley with a population of 208,297 and Corona with a population of 168,101.

Total County population was 2,440,124 on January 1, 2019, an increase of 1.1% compared to the revised estimate for 2018 from the California State Department of Finance. Estimated population figures are developed by the State as of January 1 of each year with a revised estimate for the prior year. Approximately 16.2% of the County’s residents live in the unincorporated area. Riverside County has a large and rapidly expanding trade, transportation, utilities, distribution and manufacturing industries.

Agriculture has been the traditional foundation of the Riverside County economy; a transition is well underway toward an urban way of life with a multi-faceted economy. This change is being driven in part by economic and political forces at the regional, State and national levels. However, Riverside County residents, through their elected representatives, will make the key local decisions that will shape Riverside County, differentiating it in character and quality of life from adjoining counties.



# ORGANIZATIONAL STRUCTURE



# COUNTYWIDE ELECTED OFFICIALS



Paul Angulo  
Auditor  
Controller



Chad Bianco  
Sheriff  
Coroner  
Public Administrator



Michael Hestrin  
District Attorney



Jon Christensen  
Treasurer  
Tax Collector



Peter Aldana  
Assessor  
County Clerk  
Recorder



# BOARD OF SUPERVISORS



## **Kevin Jeffries - District 1**

The First Supervisorial District includes most of the City of Riverside, as well as the cities of Canyon Lake, Lake Elsinore, and Wildomar. The District is also comprised of unincorporated communities including Lakeland Village, Mead Valley, Temescal Valley, Woodcrest, Gavilan Hills, Good Hope, Meadowbrook, Tenaja, DeLuz, Spring Hills, Warm Springs, Lake Hills, La Cresta and Lake Mathews.



## **Karen Spiegel - District 2**

The Second Supervisorial District includes the cities of Corona, Norco, Jurupa Valley, Eastvale and approximately one-third of the City of Riverside, including Northside, Downtown, Wood Streets, Magnolia Center, Grand and the northern half of Arlanza and La Sierra Acres. Unincorporated communities within the Second Supervisorial District consist of Home Gardens, El Cerrito, Coronita, and Highgrove.



## **Chuck Washington - District 3**

The Third Supervisorial District includes the cities of Hemet, Murrieta, San Jacinto, and Temecula. The major unincorporated areas include Anza, Aguanga, Idyllwild, Valle Vista, Winchester, Gilman Hot Springs, Soboba Hot Springs, Poppet Flats, Murrieta Hot Springs, Pine Cove, Twin Pines, Mountain Center, Pinyon Pines, Cottonwood Canyon, French Valley, Green Acres, Lake Riverside, Homeland and Rancho California.



## **V. Manuel Perez - District 4**

The Fourth Supervisorial District includes the cities of Palm Springs (excluding Northern Palm Springs in District 5), Cathedral City, Rancho Mirage, Palm Desert, Indian Wells, La Quinta, Indio, Coachella, Blythe, and Desert Hot Springs. Unincorporated communities include: Bermuda Dunes, Thousand Palms, Sky Valley, Desert Palms, Desert Edge, Indio Hills, Mecca, Thermal, Oasis, Vista Santa Rosa, North Shore, Chiriaco Summit, Desert Center, Lake Tamarisk, Eagle Mountain, Mesa Verde, Ripley, and the Colorado River Communities.



## **Jeff Hewitt- District 5**

The Fifth Supervisorial District includes the cities of Moreno Valley, Perris, Calimesa, Beaumont, Banning, and Menifee. Unincorporated areas include Banning Bench, Cabazon, Cherry Valley, Desert Hills, Desert Hot Springs, El Nido area, Juniper Flats, Lake Perris, Lakeview, Lakeview Mountains, Mission Lakes, Mission Springs, Morongo Badlands, Nuevo, North Palm Springs, Painted Hills, Quail Lake, Reche Canyon, San Jacinto Wildlife Reserve, San Timoteo Canyon, Snow Creek, Twin Pines, West Garnet, Whitewater and Windy Point. The District's boundaries also include the tribal government from the Sovereign Nation of the Morongo Band of Mission Indians.

# FINANCIAL HIGHLIGHTS FY 2018-19

## Financial Highlights

- At the close of fiscal year 2018-19, the County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$2.21 billion (net position). The net position included \$3.90 billion of net investment in capital assets, \$809.8 million of restricted resources for the County's ongoing obligations related to programs with external restrictions, and \$2.50 billion deficit of unrestricted resources.
- As of June 30, 2019, the County's governmental funds reported combined fund balances of \$1.11 billion, an increase of \$26.3 million in comparison with the prior year. Approximately 24.8% of this amount (\$275.2 million) is available for spending at the County's discretion (unassigned fund balance).
- At the end of the fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the general fund was \$307.7 million, or approximately 10.2% of total general fund expenditures.
- The change in capital assets net of accumulated depreciation resulted from the acquisition of land and easements in addition to major increases in structures and improvements.
- During fiscal year 2018-19, the Inland Empire Tobacco Securitization Authority (the Authority), a blended component unit of the County issued \$100.0 million of Series 2019 Turbo Current Interest Bonds for refunding the outstanding 2007 Series A Turbo Current Interest Bonds and 2007 Series B Turbo Convertible Capital Appreciation Bonds, and \$30.3 million capital leases were issued for financing the costs associated with equipment and vehicles.

**Assigned Fund Balance** – Amounts that have been set aside and are intended to be used for a specific purpose but are neither restricted nor committed.

**Committed Fund Balance** – Amounts that are committed for a specific purpose and these funds require action from the Board of Supervisor to remove or change the specified use.

**Unassigned Fund Balance** – Amounts that are not reported in any other category and are available for any purpose within the general fund.

**Restricted Fund Balance** – Amounts that are constrained to being used for a specific purpose by external parties such as creditors, grantors, laws or regulations.

**Nonspendable Fund Balance** – Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Deferred Outflows of Resources** – A consumption of net position by the government that is applicable to a future reporting period.

**Deferred Inflows of Resources** – An acquisition of net position by the government that is applicable to a future reporting period.

# STATEMENT OF NET POSITION

## Primary Government (In Thousands)

	2019	2018	Variance
<b>ASSETS:</b>			
Cash and investments	\$ 1,398,079	\$ 1,249,621	\$ 148,458
Receivables, net	706,464	682,130	24,334
Inventories	13,934	14,644	(710)
Prepaid items and deposits	10,789	11,660	(871)
Restricted cash and investments	607,129	636,686	(29,557)
Other noncurrent receivables	23,457	23,805	(348)
Notes receivable	-	-	-
Loans receivable	99,534	95,368	4,166
Pension asset, net	-	-	-
OPEB asset, net	244	222	22
Land held for resale	36,620	38,099	(1,479)
Capital assets:			
Nondepreciable assets	1,434,858	1,404,255	30,603
Depreciable assets, net	3,835,724	3,761,509	74,215
<b>Total assets</b>	<b>8,166,832</b>	<b>7,917,999</b>	<b>248,833</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Pension	936,239	1,533,783	(597,544)
OPEB	24,583	11,586	12,997
Interest rate swap	18,597	16,845	1,752
<b>Total deferred outflows of resources</b>	<b>979,419</b>	<b>1,562,214</b>	<b>(582,795)</b>
<b>LIABILITIES:</b>			
Current Liabilities:			
Cash overdrawn	24,304	15,595	8,709
Accounts payable	201,333	157,772	43,561
Salaries and benefits payable	154,191	144,335	9,856
Due to other governments	203,566	222,924	(19,358)
Interest payable	10,366	10,491	(125)
Deposits payable	1,215	1,206	9
Advances from grantors and third parties	349,110	325,726	23,384
Notes payable	75,754	80,403	(4,649)
Other liabilities	6,693	14,935	(8,242)
Interest rate swap	18,597	16,845	1,752
Long-term liabilities:			
Due within one year	334,032	427,185	(93,153)
Due beyond one year	5,423,213	5,320,316	102,897
<b>Total liabilities</b>	<b>6,802,374</b>	<b>6,737,733</b>	<b>64,641</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Pension	101,696	420,297	(318,601)
OPEB	648	1,106	(458)
Teeter tax loss reserve	23,140	23,250	(110)
Service concession arrangement	5,790	6,225	(435)
Other deferred inflows	587	1,691	(1,104)
<b>Total deferred inflows of resources</b>	<b>131,861</b>	<b>452,569</b>	<b>(320,708)</b>
<b>NET POSITION:</b>			
Net investment in capital assets	3,897,831	3,723,539	174,292
Restricted for:			
Endowment care - nonexpendable	802	701	101
Community development	204,765	173,457	31,308
Debt service	99,712	188,387	(88,675)
Health and sanitation	38,493	35,669	2,824
Public protection	58,899	77,242	(18,343)
Public ways & facilities	379,599	359,332	20,267
Other programs	27,540	23,178	4,362
Unrestricted	(2,495,625)	(2,291,594)	(204,031)
<b>Total net position</b>	<b>\$ 2,212,016</b>	<b>\$ 2,289,911</b>	<b>\$ (77,895)</b>

The Statement of Net Position presents information on all of the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Increases or decreases serve as a useful indicator on the County's financial position and whether it is improving or not.

The County's total net position decreased by 3.4%, or \$77.9 million, during fiscal year 2018-19. Governmental activities decreased by \$7.5 million in net position while business-type activities decreased by \$70.4 million. The decrease was resulted from pension cost increased as salary increases, retirements, and retiree cost-of-livings were greater than expected. Below are the three components of net position and their respective fiscal year-end balances:

### Net investment in capital assets

This component of net position represents the amount that is unavailable for reducing debt or paying for services because it is the value of the capital assets themselves, not liquid assets like cash or equivalents that could be used to pay the bills. The balance represents 176.2%, or \$3.90 billion, of the County's total net position for fiscal year 2018-19.

### Restricted net position

This component of net position represents the amount that is available for use only as allowed by creditors, grantors, contributors, or laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. The balance in this category accounts for 36.6%, or \$809.8 million, of the County's total net position for fiscal year 2018-19.

### Unrestricted net position

This component of the County's total net position is the amount that is available and may be used to meet the County's ongoing obligations to citizens and creditors. Of the unrestricted net assets for fiscal year 2018-19, \$(2.09) billion is from governmental activities, and \$(403.5) million is from business-type activities. The balance in this category is (112.8%, or \$(2.50) billion, of the County's total net position for fiscal year 2018-19.



# CAPITAL ASSETS & LONG-TERM LIABILITIES

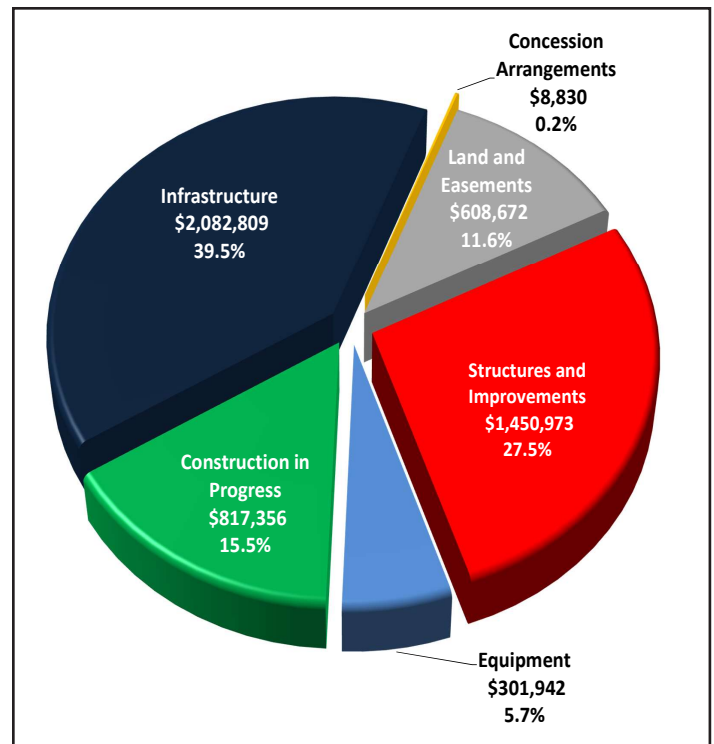
## Capital Assets

As of June 30, 2019, the County's capital assets for both governmental and business-type activities amounted to \$5.27 billion (net of depreciation). The capital assets include land and easements, land improvements, construction in progress, infrastructure (channels, storm drains, basins, roads, traffic signals, bridges, runways, and parks), structures and improvements, and equipment.

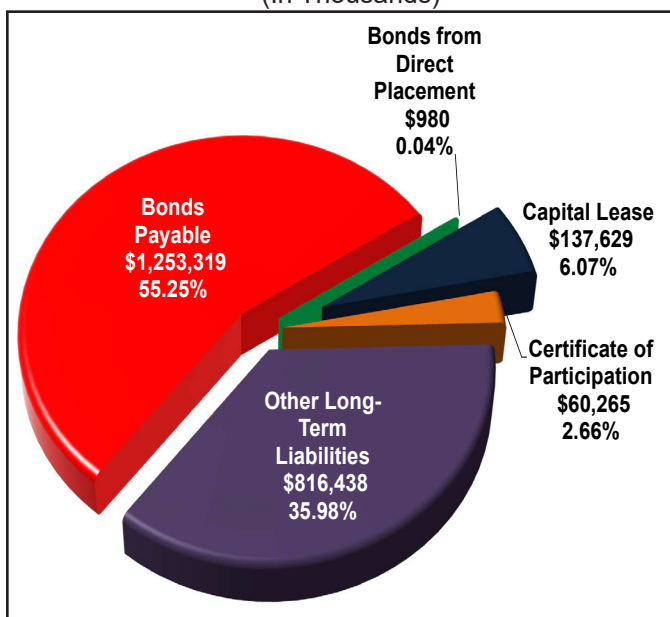
Major capital assets and projects under construction in fiscal year 2018-2019 included the following:

- Roads and signal infrastructures – \$104.0 million
- EDA projects such as construction and street improvement of the East County Detention Center and Roy's Resource Center – \$56.2 million
- Riverside University Health Systems - Medical Center projects and expansion – \$10.9 million
- Flood storm drains and channel projects - \$8.9 million

**Capital Assets, net of depreciation**  
(In Thousands)



**Long-Term Obligations**  
(In Thousands)



## Long-Term Obligations

As of June 30, 2019, the County's outstanding debt obligation for its government-wide activities amounted to \$2.27 billion. Long-term obligations incurred by the County of Riverside includes bonds, certificates of participation, loans, capital leases, and other long-term liabilities.

The following are credit ratings maintained by the County

	<u>Moody's Investors Service, Inc</u>	<u>Standard &amp; Poor's Corp.</u>
Short-term notes	MIG1	SP-1+
Long-term general oblig.	Aa3	AA

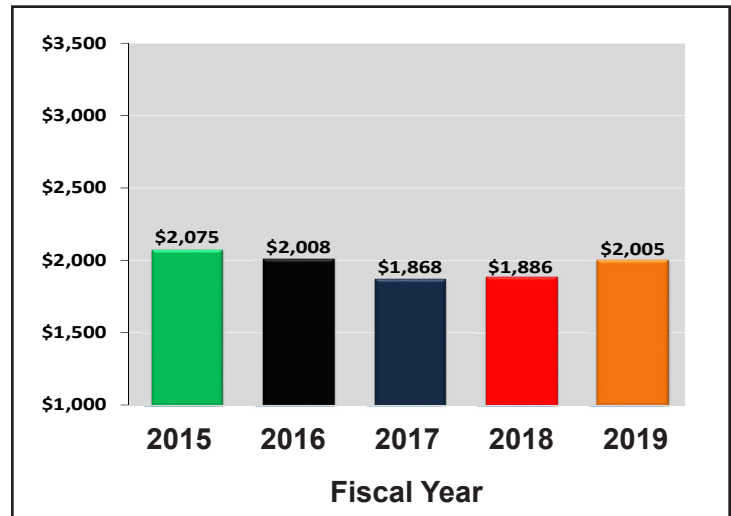
# CASH AND INVESTMENTS, NET POSITION

## Cash and Investments

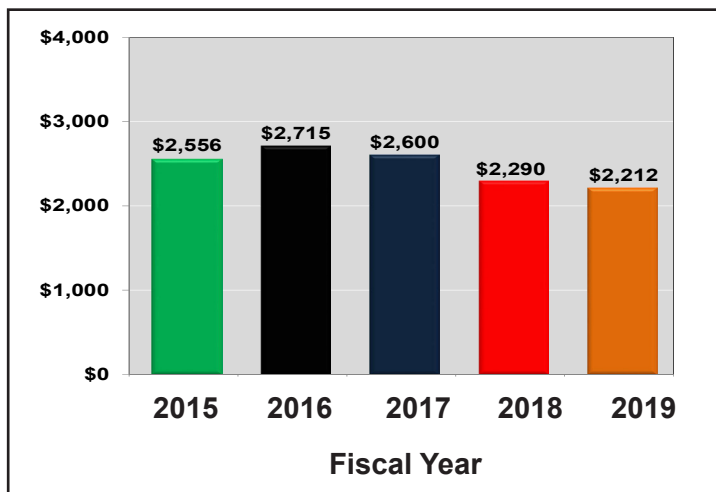
The Cash and Investments represented in the Government-wide Statement of Net Position includes cash and investments that are available for use, as well as restricted cash and investments for both governmental and business-type activities.

At the end of the current fiscal year, the County reported an increase of \$118.9 million in cash and investments. Unrestricted cash and investments showed an increase of \$148.5 million and restricted cash and investments decreased in the amount of \$29.6 million. The general fund's cash and investments balance increased by \$84.1 million and restricted cash and investment increased by \$16.4 million. Also, the capital projects public facilities improvement fund saw a decrease of \$24.1 million and the flood control special revenue fund increased by \$20.0 million. For business type activities, the major decrease was from the Riverside University Health Systems - Medical Center which saw a decrease of \$32.0 million in cash and investments and a decrease in restricted cash and investments in the amount of \$3.8 million in fiscal year 2019. The Waste Resources's cash and investments balance increased by \$16.9 million and restricted cash and investment increased by \$1.2 million

Cash and Investments  
(In Millions)



Net Position  
(In Millions)



## Net Position

Net Position is total assets plus deferred outflows of resources less total liabilities and less deferred inflows of resources of the primary government. Net position serves as a useful indicator of a government's financial condition.

At the end of the current fiscal year, the County reported positive net position balances for both governmental and business-type activities, with total assets exceeding liabilities by \$2.21 billion, which is a \$77.9 million decrease over fiscal year 2018. The most significant increase in net position was in net investment in capital assets which saw an increase of \$174.3 million. Restricted net position decreased by \$48.2 million. Unrestricted net position also decreased in fiscal year 2019 by \$204.0 million.

# STATEMENT OF ACTIVITIES

## Primary Government (In Thousands)

	2019	2018	Variance
<b>Revenues:</b>			
Program revenues:			
Charges for services	\$ 1,597,411	\$1,504,748	\$ 92,663
Operating grants and contributions	2,010,351	1,951,911	58,440
Capital grants and contributions	47,530	77,439	(29,909)
General revenues:			
Property taxes	407,895	387,305	20,590
Sales and use taxes	33,673	27,557	6,116
Other taxes	29,941	18,634	11,307
Investment earnings	78,085	29,841	48,244
Unrestricted intergovernmental revenue	281,336	262,745	18,591
Other	255,570	238,724	16,846
<b>Total revenues</b>	<b>4,741,792</b>	<b>4,498,904</b>	<b>242,888</b>
<b>Expenses:</b>			
General government	261,113	275,973	(14,860)
Public protection	1,600,054	1,606,348	(6,294)
Public ways and facilities	244,547	215,360	29,187
Health and sanitation	611,195	611,960	(765)
Public assistance	1,067,788	1,067,151	637
Education	25,220	23,560	1,660
Recreation and cultural services	19,232	17,345	1,887
Interest on long-term debt	69,630	63,685	5,945
RUHS - MC	663,496	636,169	27,327
Waste Resources	102,278	88,964	13,314
Housing Authority	95,929	98,591	(2,662)
Flood Control	2,404	5,183	(2,779)
RUHS - CHC	79,792	56,247	23,545
County Service Areas	233	243	(10)
<b>Total expenses</b>	<b>4,842,911</b>	<b>4,766,779</b>	<b>76,132</b>
<b>Extraordinary items:</b>			
Extraordinary item	-	78	(78)
<b>Change in net position</b>	<b>(101,119)</b>	<b>(267,797)</b>	<b>166,678</b>
<b>Net Position, Beginning of Year,</b>			
<b>as Restated</b>	<b>2,313,135</b>	<b>2,557,708</b>	<b>(244,573)</b>
<b>Net Position, End of Year</b>	<b>\$ 2,212,016</b>	<b>\$2,289,911</b>	<b>\$ (77,895)</b>

Statement of Activities illustrated here, represents combined activities of governmental and business-type. Governmental functions are supported by property taxes, sales taxes and other intergovernmental revenues, and the business-type is mainly supported by user fees and charges. Governmental activities are reported in the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. Business-type activities are reported by Enterprise Funds.

The majority of the functions that are supported by governmental activities are: Information Services, Sheriff, District Attorney, Social Services, Transportation, Economic Development, Facilities Management, Community Health, Mental Health, Auditor-Controller, Human Resources, Assessor, Treasurer-Tax Collector, and other small general government functions. Functions supported by user fees and charges are: Riverside University Health Systems-Medical Center (RUHS-MC), Riverside University Health Systems-Community Health Centers (RUHS-CHC), Waste Resources, Housing Authority, and County Service Areas.

### Revenues

In fiscal year 2019, revenues increased in both governmental and business-type activities. The County's revenue increased by \$242.9 million. The major increases included Charges for charges, Operating grants, Property taxes, and Investment earnings.

### Expenses

Expenses totaled \$4.84 billion, an increase of \$76.1 million from the previous year's total expenses. Expenses increase from the prior year mostly due to an increase in Public ways and facilities, RUHS-MC, Waste Resources, and RUHS-CHC.



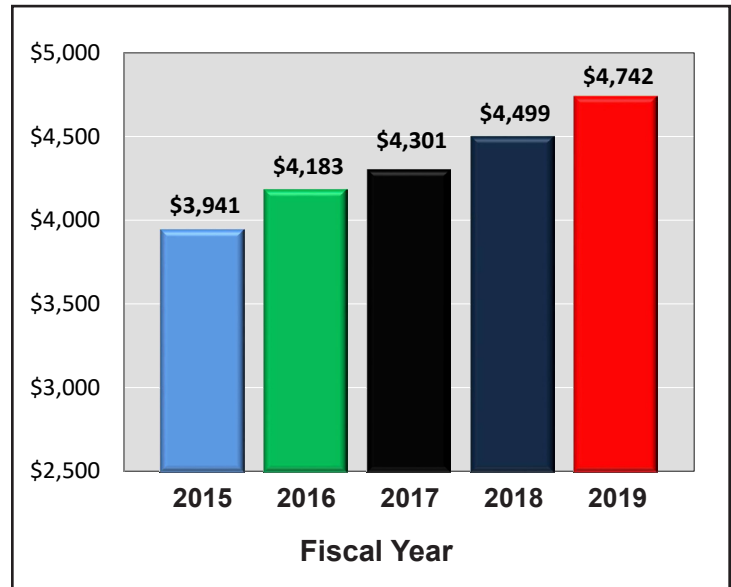
# REVENUES AND EXPENSES

## Revenues

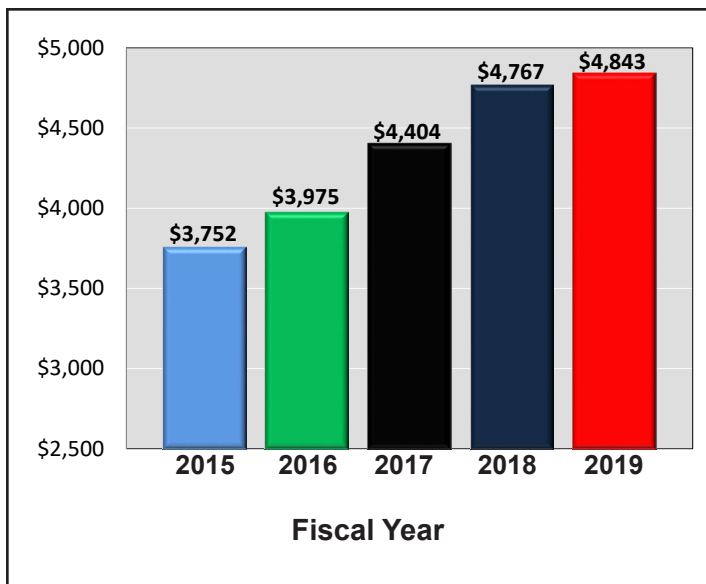
The increase in governmental activities was mainly due to charges for services, and operating grants and contributions. The increase in charges for services was mainly attribute to the completion of road construction projects, higher patient revenue from in-patients and out-patients visits, and state compensation for care of patients with Medi-Cal insurance. The increase in operating grants and contributions was due to a significant increase of Senate Bill (SB1) funding for road maintenance and rehabilitation purposes. The decline in capital grants and contributions was due to a decrease in Assembly Bill 900 funding as the construction nears completion.

The increase in investment earnings was due to strong economy and federal reserve funds rate remain unchanged. The increase in property tax revenues was due to the growth of assessed property valuation caused by increased sales price of single-family homes, and appreciation in all sectors of the commercial real estate market.

**Five Year Trend - Revenues**  
(In Millions)



**Five Year Trend - Expenses**  
(In Millions)



## Expenses

Expenses are a representation of the services we provide to the citizens of Riverside County. The increase in population has resulted in an increase demand for local government services. In an effort of trying to maintain a balanced budget, Riverside County is working hard to keep our communities safe and provide quality service for our citizens.

The increase in Public ways and facilities was mainly caused by the completion of road improvement projects including extension and resurfacing due to recent development in the communities. The majority of the increases in RUHS-MC, RUHS-CHC, and Waste Resources were attributed to increased operational costs including salaries and benefit, landfill closure and post closure care costs, insurance, professional services, and depreciation expense. The decrease in General government was mainly due to a decrease in consulting services.

# REVENUES BY SOURCE

The statement of activities reports revenue by sources using government-wide reporting standards. To assist the reader in understanding what makes up the various sources referenced, we have provided the following detailed listing:

## Program Revenues

### Charges for Services

Assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, civil process services, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, sanitation services, institutional care and services, animal licenses, business licenses, construction permits, road privileges and permits, zoning permits, franchises and other licenses and permits, vehicle code fines, other court fines, forfeitures and penalties in addition to penalties and costs on delinquent taxes, and parking fees.

### Operating Grants and Contributions

State, federal, other government, and private contributions to fund specific programs.

### Capital Grants and Contributions

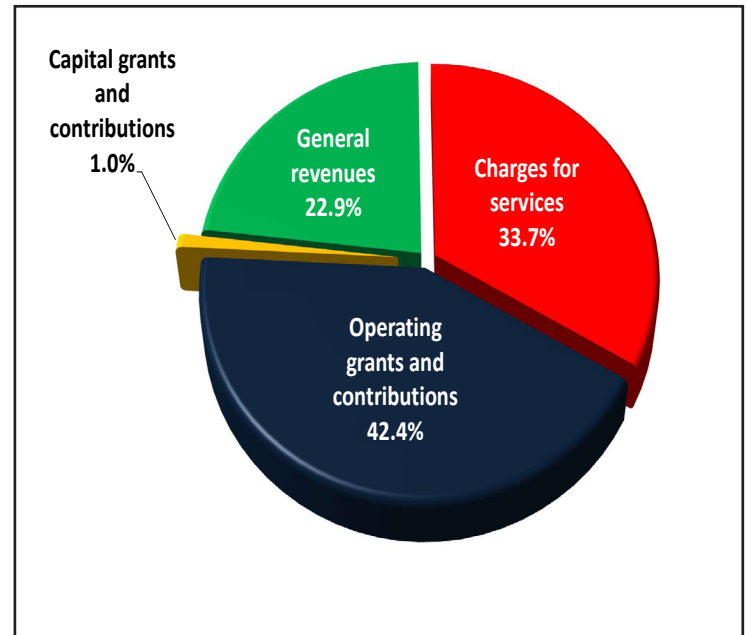
State, federal, other government, and private contributions to fund capital purchases for specific programs.

## General Revenues

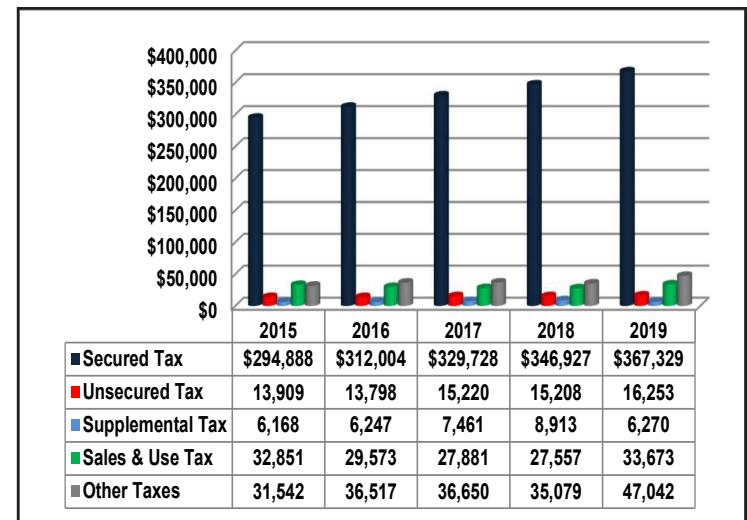
Taxes: Property taxes, sales and use taxes as well as other County levied taxes, investment income, rents and concessions, sale of surplus property, contributions and donations, non-governmental grants and unclaimed money.

- Secured Tax - property taxes on state and locally assessed property that are secured by a lien on the real property, in the opinion of the assessor (R&T Code 109)
- Unsecured Tax - taxes on property that are not secured by real property (ex. land and boats)
- Supplemental Tax - tax on property that has undergone a change in ownership or new construction

Revenues by Source

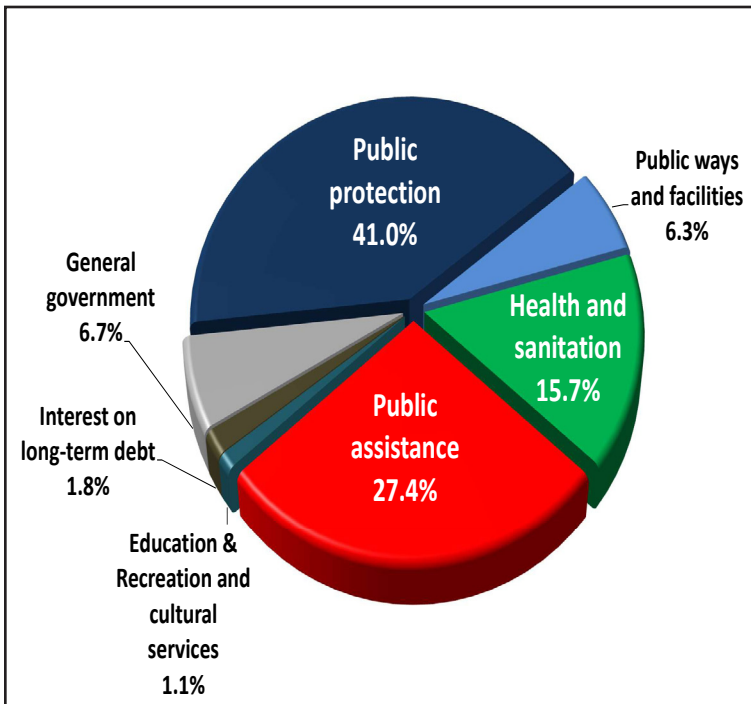


Governmental Fund Tax Revenues  
(Dollars in Thousands)



# EXPENSES BY FUNCTION

Expenses by Function



The following list provides details to define the County departments included in each of the functional categories listed in the statement of activities:

## **General Government**

Assessor, Auditor-Controller, Treasurer-Tax Collector, Economic Development Agency, Human Resources, Registrar of Voters, Facilities Management, Board of Supervisors, Executive Office, County Counsel, Clerk of the Board and Purchasing

## **Public Protection**

Sheriff, Coroner, District Attorney, Public Defender, Probation, Fire, Agricultural Commissioner, Animal Services, County Clerk-Recorder, and Emergency Management

## **Public Ways and Facilities**

Transportation and Land Management Agency, Flood Control, County Airports, County Service Areas, Planning, Building and Safety, and Code Enforcement

## **Health and Sanitation**

Public Health, Environmental Health, Behavioral Health, Riverside University Health Systems-Medical Center, Riverside University Health Systems-Community Health Centers, and Waste Resources

## **Public Assistance**

Department of Public Social Services, Community Action Partnership, Office on Aging, Veteran's Services, Department of Child Support Services and Housing Authority

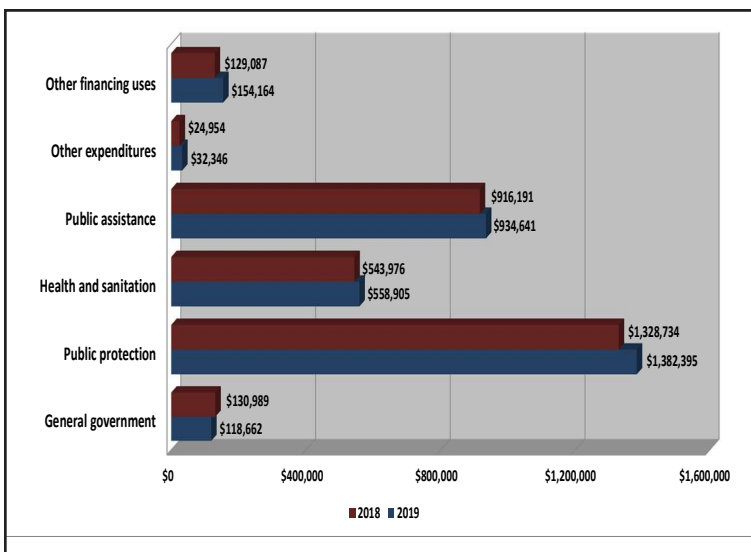
## **Education**

Cooperative Extension and County Library

## **Recreation and Cultural Services**

Regional Parks

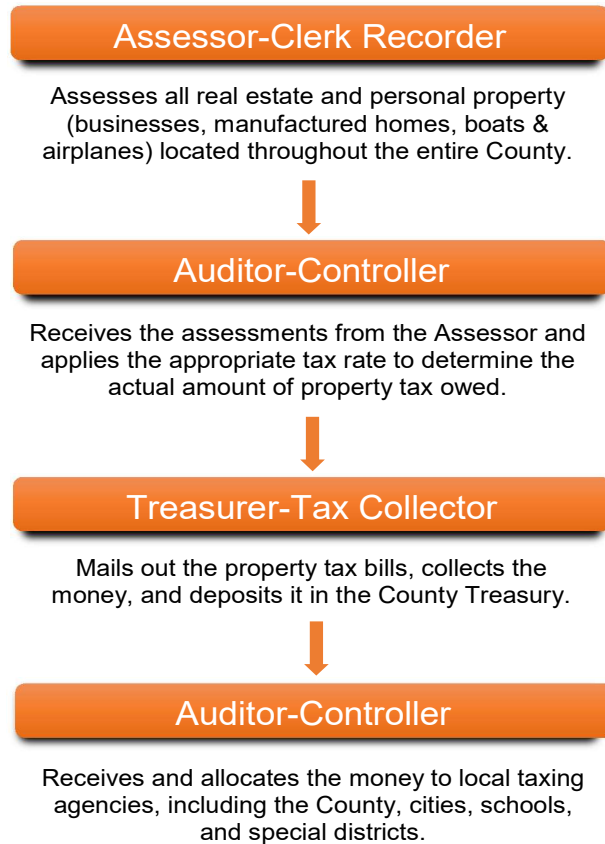
General Fund Expenditures & Other Financing Uses  
(Dollars in Thousands)





# PROPERTY TAXES

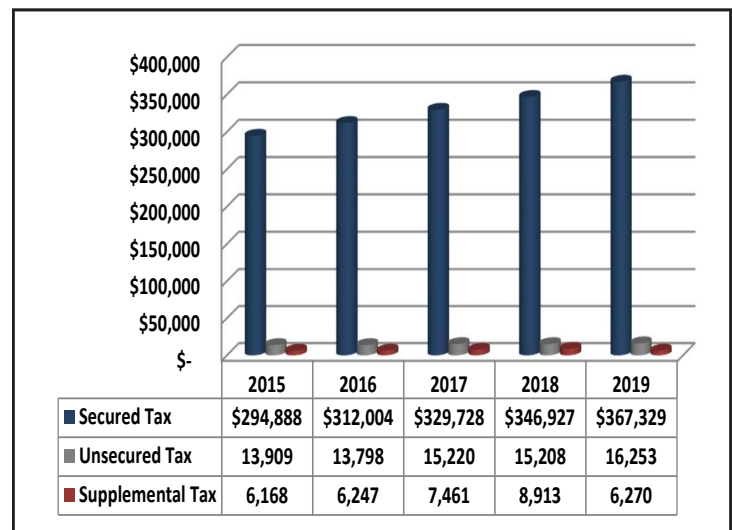
## How the Property Tax System Works



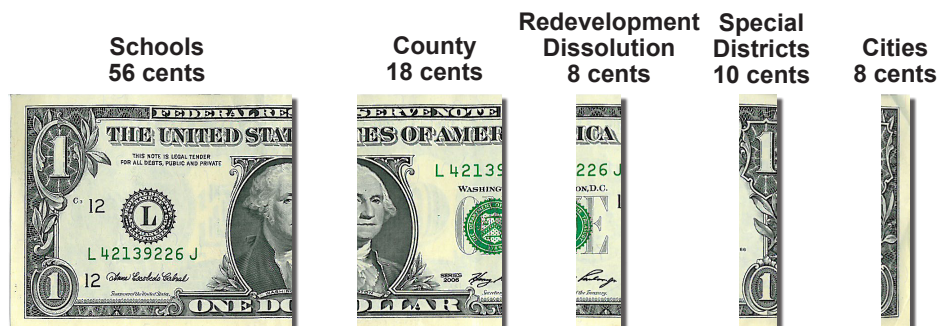
## CREST Project

The Assessor-County Clerk-Recorder, Auditor-Controller, and Treasurer-Tax Collector have implemented the new property tax system. This new system will create increased efficiencies for the three departments by modernizing procedures, adding flexibility, and providing customers a more effective and customer-friendly property tax system. In addition, the new website design was introduced for the system. The navigation is streamlined and easier for the public to use.

**Property Tax Revenue**  
(In Thousands)

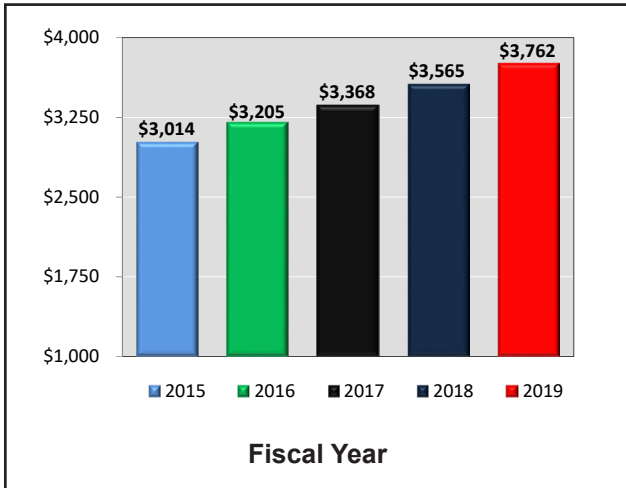


## Where did your property tax dollar go in fiscal year 2018-2019?

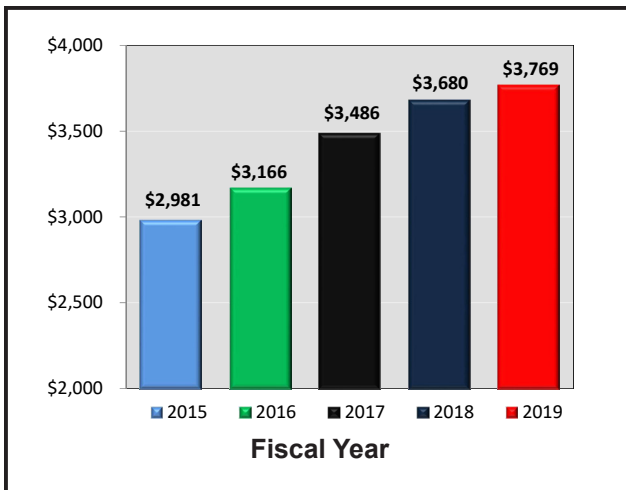


# PROPERTY TAXES

**Tax Levies**  
(In Millions)



**Tax Collections**  
(In Millions)



**Riverside County  
Principal Property Tax Payers**  
(Property tax in Thousands)

1.	Southern California Edison Co.	\$54,572
2.	Southern California Gas Co.	14,674
3.	Verizon California Inc.	8,268
4.	CPV Sentinel LLC	6,755
5.	Lennar Homes of California Inc.	3,773
6.	Costco Wholesale Group	3,655
7.	Riverside Healthcare System	3,543
8.	Tyler Mall Ltd Partnership	3,531
9.	Chelsea GCA Realty Partnership	3,444

Property taxes are levied on both real and personal property and are recorded as receivables at the date of levy. Secured property taxes are levied on or before the first business day of September of each year. These taxes become a lien on real property on January 1 preceding the fiscal year for which taxes are levied. Tax payments can be made in two equal installments; the first is due November 1 and is delinquent with penalties after December 10; the second is due February 1 and is delinquent with penalties after April 10. Secured property taxes that are delinquent and unpaid as of June 30 are declared to be tax defaulted and are subject to redemption penalties, costs, and interest. If the delinquent taxes are not paid at the end of five years, the property is sold at public auction and the proceeds are used to pay the delinquent amounts due and any excess is remitted, if claimed, to the taxpayer.

For more property tax information visit the County of Riverside's Property Tax Portal at:

[www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)



Riverside County  
Property Tax Portal

Home Assessor Treasurer-Tax Collector Auditor-Controller Clerk of the Board County Home I Want to...

Welcome to the Riverside County Property Tax Portal

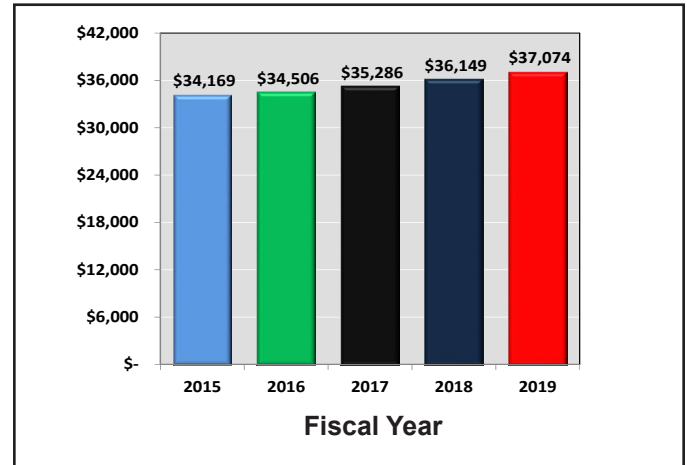
The offices of the Assessor, Treasurer-Tax Collector, Auditor-Controller and Clerk of the Board have prepared this site to introduce taxpayers to the organizations that handle the property tax process in Riverside County. It is our hope that this directory will assist in locating the site, resource or contact information you need as a taxpayer in Riverside County.

# DEMOGRAPHICS

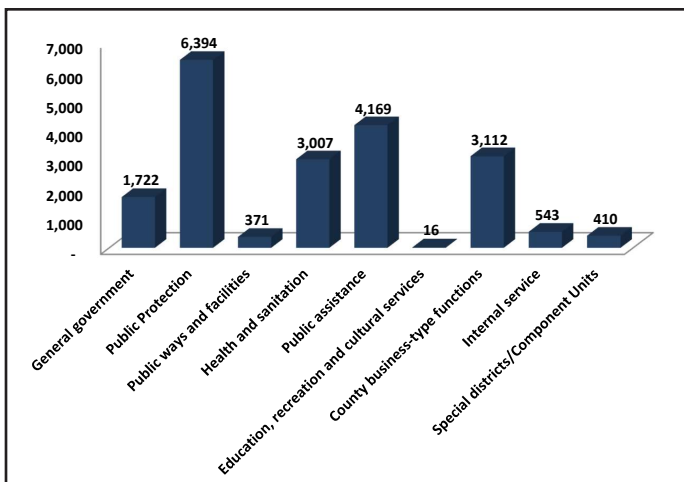
## Riverside County Principal Employers (Number of employees)

1. County of Riverside .....	21,215
2. March Air Reserve Base .....	9,000
3. University of California, Riverside .....	8,735
4. Kaiser Permanente Riverside Medical Ctr...5,592	
5. Corona-Norco Unified School District .....	4,989
6. Pechanga Resort & Casino .....	4,683
7. Riverside Unified School District .....	4,335
8. Hemet Unified School District .....	4,302
9. Eisenhower Medical Center .....	3,743
10. Moreno Valley Unified School District .....	3,684

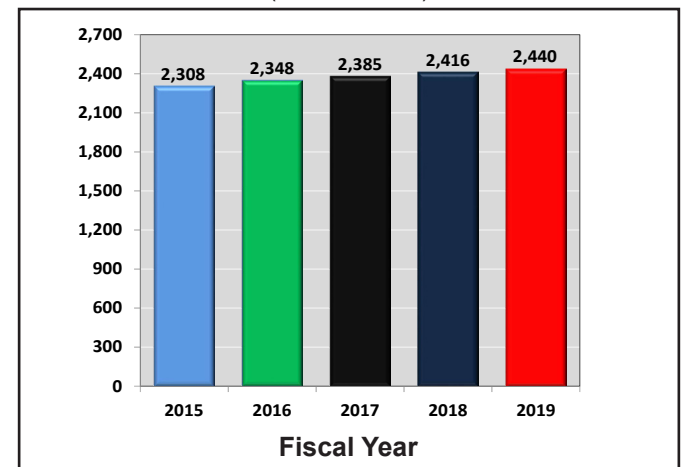
## Per Capita Income



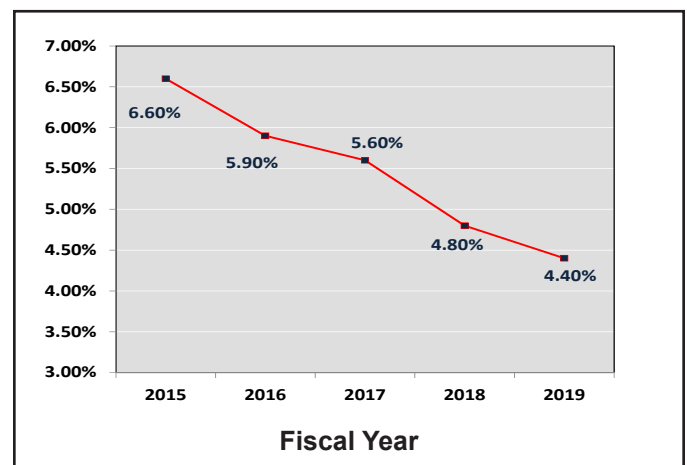
## Full-time Equivalent County Government Employees by Function/Program\*



## Population (In Thousands)



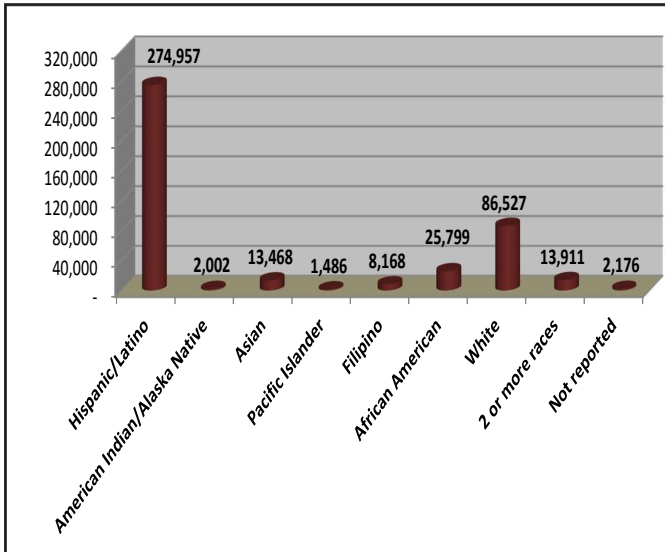
## Unemployment Rate



\*Temporary employees, 1,828, filled as of 6/01/19, are included in the total number of employees.

# DEMOGRAPHICS

## Riverside County School Enrollment by Ethnicity 2018-2019



## Public School Sites in Riverside County

Charter Schools.....	33
Elementary Sites .....	266
Middle/Junior High Sites.....	66
Continuation/Adult Education .....	19
High School .....	77
Total Schools .....	461

## Number of Riverside County Public School Districts

Elementary.....	4
High School .....	1
Unified .....	18

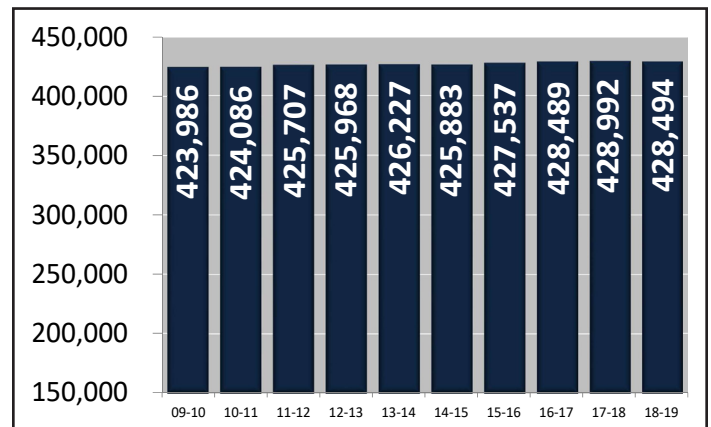
## Highest Enrollment per Riverside County School District

Corona-Norco Unified .....	53,002
Riverside Unified .....	42,153
Moreno Valley Unified.....	32,763
Temecula Valley Unified .....	29,609

Additional information about the Riverside County Office of Education may be found at their website:

[www.rcoe.us](http://www.rcoe.us)

## Kindergarten Through 12th Grade Enrollment Growth 2009-2019





# SERVICE OPERATING INDICATORS

## Environmental Health

Facilities inspections..... 30,528  
Inspections include fixed food facilities, pools, spas, hazardous material generators and miscellaneous food operations

## Public Health

Patient visits ..... 159,386  
Patient services performed.....363,417  
Services include family planning, primary health care, prenatal care, urgent care, breast cancer early detection, child health and disability prevention

## Animal Control Services

Animal impound (live animals)..... 39,780  
Spays and neuters completed..... 14,411

## Public Social Services

CalWORKs clients .....22,262  
Food stamp clients ..... 113,714  
Medi-Cal clients ..... 351,453  
In-home supportive services..... 31,957  
Services include meal preparation and cleanup, food shopping, bathing, dressing, personal care, domestic services (cleaning), assistance with medications, etc.  
Foster care placements .....2,318  
Child welfare services.....9,858  
Services include child adoptions and investigations of child abuse, neglect or abandonment

## Assessor-Clerk-Recorder

Assessments .....934,810  
Official records recorded .....478,622  
Vital records copies issued.....90,788  
Official records copies issued.....19,905

## Waste Resources

Landfill tonnage .....1,515,254  
Recycling tonnage .....3,527

## Sheriff

Number of bookings .....49,033  
Coroner case load .....15,493  
Calls for services—Unincorporated areas (contract cities not included)..... 174,741  
Patrol stations.....10

## Fire

Medical assistance ..... 120,821  
Fires extinguished .....17,649  
Other services ..... 22,536  
Other services include fire menace standbys (bomb threats, electrical hazards, gas hazards, etc.), public service assists (assisting other agencies, persons, flooding, etc.) and false alarms  
Communities served.....94  
Fire stations.....37

## Registrar of Voters

Voting precincts.....1,072  
Polling places .....584  
Voters .....1,041,122  
Number of voters that were mailed voting materials for all elections in the fiscal year  
Poll workers.....2,755

## Auditor-Controller

Invoices paid.....370,388  
Vendor warrants (checks) issued ..... 200,693  
Active vendors ..... 30,820  
Payroll warrants (checks) issued..... 541,369  
Audits per fiscal year ..... 28



# SERVICE OPERATING INDICATORS

## Riverside University Health Systems - MC

Emergency room treatments .....	79,064
Emergency room services—Mental Health.....	11,162
Clinic visits.....	121,087
Admissions .....	20,151
Patient days.....	114,239
Discharges.....	20,151

## Veterans' Services

Phone inquiries answered .....	29,619
Client interviews .....	46,988
Claims filed .....	7,354

## Community Action Partnership

Utility assistance (households) .....	19,583
Weatherization (households).....	445
Energy education attendees.....	20,028
Disaster relief (residents).....	27,734
Income tax returns prepared .....	4,450
After school program (students) .....	3,452
Mediation (cases) .....	2,231

## County Library

Total circulation - books .....	2,875,249
Reference questions answered .....	445,397
Patron door count.....	3,253,888
Programs offered.....	7,510
Programs attendance .....	162,126
Branch libraries.....	35
Book mobiles.....	2

## Probation

Adults on probation .....	13,016
Juveniles in secure detention .....	108
Juveniles in treatment facilities.....	42
Juveniles in detention facilities .....	3,275

## Mental Health

Mental health clients.....	46,675
Substance abuse clients.....	15,354
Detention clients .....	17,020
Probate conservatorship clients .....	425
Mental health conservatorship clients .....	628

## Agricultural Commissioner

Export phytosanitary certificates.....	19,143
Pesticide use inspections .....	2,154
Weights and measures regulated.....	140,721
Agriculture quality inspections .....	472
Plant pest inspections.....	7,247
Nursery acreage inspected.....	9,650
Weights and measures inspected .....	43,318

## Parks and Recreation

Historic sites .....	5
Nature centers .....	4
Archaeological sites.....	6
Wildlife reserves .....	9
Regional parks.....	11



# INTERNET RESOURCES

Visit the County of Riverside's Official Website

[www.countyofriverside.us](http://www.countyofriverside.us)

Where you can find information about:

Online services provided:

- Board Agendas
- County Agencies and Departments
- County Employment
- County Ordinances
- Court Cases
- Property Assessments
- Public and Official Records
- Roads and Highways
- Voting and Elections
- Check your jury duty status
- Online crime report
- Pay your property taxes
- Pay your traffic tickets
- Report code violations
- Request a birth, death, or marriage certificate
- Search the county library catalog
- Vendor Registration



Visit the County of Riverside Auditor-Controller's Official Website

[www.auditorcontroller.org](http://www.auditorcontroller.org)

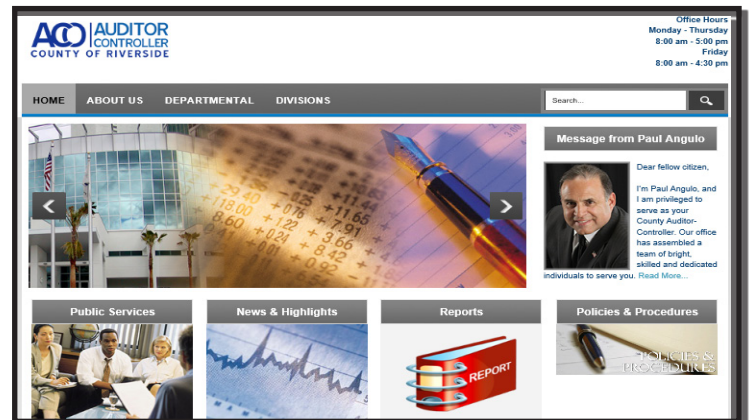
Where you can find information about:

Auditor-Controller's Office Divisions

- Administration
- Audits & Specialized Accounting
- General Accounting
- Payroll
- Property Tax

Financial Statements

- Comprehensive Annual Financial Report (CAFR)
- Popular Annual Financial Report (PAFR)
- Internal Audit Reports
- Single Audit Reports
- General Fund Daily Cash Balance



# Riverside County Popular Annual Financial Report



Paul Angulo, CPA, MA  
Riverside County Auditor-Controller