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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, 2018.

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. We welcome your questions and comments regarding the data contained in these reports.

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.
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, 2017. 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, 2017. This was the twelfth 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 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 325,860, Moreno Valley with a population of 207,629 and Corona with a population of 168,574.

Total County population was 2,415,955 on January 1, 2018, an increase of 1.4% compared to the revised estimate for 2017 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 16.0% 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.
Countywide Elected Officials

Paul Angulo
Auditor
Controller

Stanley Sniff
Sheriff
Coroner
Public Administrator

Jon Christensen
Treasurer
Tax Collector

Michael Hestrin
District Attorney

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.

John F. Tavaglione - 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

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.

Marion Ashley - District 5
Financial Highlights

- At the close of fiscal year 2017-18, the County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources by $23 billion (net position). The net position included $3.7 billion of net investment in capital assets, $858.0 million of restricted resources for the County's ongoing obligations related to programs with external restrictions and $2.3 billion deficit of unrestricted resources.

- As of June 30, 2018, the County's governmental funds reported combined fund balances of $1.1 billion, a decrease of $16.1 million in comparison with the prior year. Approximately 21.6% of this amount ($234.5 million) is available for spending at the County’s discretion (unassigned fund balance).

- The significant 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 2017-18, $470 million in lease revenue bonds, 2017 Series A, were issued for refunding the outstanding Riverside Community Properties Development, Inc. Lease Revenue Bonds. Also, $222 million in lease revenue refunding bonds, 2017 Series B and Series C were issued. The Series B bonds were issued for the purpose of refunding all of the outstanding Southwest Communities Financing Authority 2008 Lease Revenue Bonds Series A. The Series C bonds were issued for financing the acquisition and construction of certain capital improvements. $274 million in capital leases were issued for financing the costs associated with equipment and vehicles.

- 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 $270.2 million, or approximately 9.2% of total general fund expenditures.

**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 assets by the government that is applicable to a future reporting period.

Deferred Inflows of Resources – An acquisition of net assets by the government that is applicable to a future reporting period.
### Statement of Net Position

#### Primary Government (In Thousands)

<table>
<thead>
<tr>
<th>ASSETS:</th>
<th>2016</th>
<th>2017</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$1,249,621</td>
<td>$1,185,007</td>
<td>$64,614</td>
</tr>
<tr>
<td>Receivables, net</td>
<td>682,130</td>
<td>661,457</td>
<td>20,673</td>
</tr>
<tr>
<td>Inventories</td>
<td>14,644</td>
<td>14,212</td>
<td>432</td>
</tr>
<tr>
<td>Prepaid items and deposits</td>
<td>11,660</td>
<td>12,049</td>
<td>389</td>
</tr>
<tr>
<td>Restricted cash and investments</td>
<td>636,686</td>
<td>682,520</td>
<td>(45,834)</td>
</tr>
<tr>
<td>Other noncurrent receivables</td>
<td>23,805</td>
<td>23,805</td>
<td>-</td>
</tr>
<tr>
<td>Loans receivable</td>
<td>95,368</td>
<td>93,407</td>
<td>1,961</td>
</tr>
<tr>
<td>OPEB asset, net</td>
<td>222</td>
<td>33,340</td>
<td>(33,118)</td>
</tr>
<tr>
<td>Land held for resale</td>
<td>38,099</td>
<td>38,558</td>
<td>(459)</td>
</tr>
<tr>
<td>Capital assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nondepreciable assets</td>
<td>1,404,255</td>
<td>1,384,919</td>
<td>19,336</td>
</tr>
<tr>
<td>Depreciable assets, net</td>
<td>3,761,509</td>
<td>3,644,234</td>
<td>117,275</td>
</tr>
<tr>
<td>Total assets</td>
<td>7,917,999</td>
<td>7,773,508</td>
<td>144,491</td>
</tr>
<tr>
<td>DEFERRED OUTFLOWS OF RESOURCES:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension</td>
<td>1,533,783</td>
<td>1,086,278</td>
<td>447,505</td>
</tr>
<tr>
<td>OPEB</td>
<td>11,586</td>
<td>69</td>
<td>11,517</td>
</tr>
<tr>
<td>Interest rate swap</td>
<td>16,845</td>
<td>21,690</td>
<td>(4,845)</td>
</tr>
<tr>
<td>Total deferred outflows of resources</td>
<td>1,562,214</td>
<td>1,108,037</td>
<td>454,177</td>
</tr>
<tr>
<td>LIABILITIES:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Liabilities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash overdraft</td>
<td>15,595</td>
<td>-</td>
<td>15,595</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>157,772</td>
<td>145,076</td>
<td>12,696</td>
</tr>
<tr>
<td>Salaries and benefits payable</td>
<td>144,335</td>
<td>143,532</td>
<td>803</td>
</tr>
<tr>
<td>Due to other governments</td>
<td>222,924</td>
<td>239,565</td>
<td>(16,641)</td>
</tr>
<tr>
<td>Interest payable</td>
<td>10,491</td>
<td>10,790</td>
<td>(299)</td>
</tr>
<tr>
<td>Deposits payable</td>
<td>1,206</td>
<td>1,171</td>
<td>35</td>
</tr>
<tr>
<td>Advances from grantors and third parties</td>
<td>325,726</td>
<td>296,184</td>
<td>29,542</td>
</tr>
<tr>
<td>Notes payable</td>
<td>80,403</td>
<td>83,462</td>
<td>3,059</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>14,395</td>
<td>4,165</td>
<td>10,230</td>
</tr>
<tr>
<td>Interest rate swap</td>
<td>16,845</td>
<td>21,690</td>
<td>(4,845)</td>
</tr>
<tr>
<td>Long-term liabilities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due within one year</td>
<td>427,185</td>
<td>393,628</td>
<td>33,557</td>
</tr>
<tr>
<td>Due beyond one year</td>
<td>5,320,316</td>
<td>4,758,446</td>
<td>561,870</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>6,737,733</td>
<td>5,917,709</td>
<td>820,024</td>
</tr>
<tr>
<td>DEFERRED INFLOWS OF RESOURCES:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension</td>
<td>421,403</td>
<td>334,913</td>
<td>86,490</td>
</tr>
<tr>
<td>Teeter tax loss reserve</td>
<td>23,250</td>
<td>22,059</td>
<td>1,191</td>
</tr>
<tr>
<td>Service concession arrangement</td>
<td>6,225</td>
<td>6,659</td>
<td>434</td>
</tr>
<tr>
<td>Other deferred inflows</td>
<td>1,691</td>
<td>-</td>
<td>1,691</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>452,569</td>
<td>363,831</td>
<td>88,938</td>
</tr>
<tr>
<td>NET POSITION:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>3,723,539</td>
<td>3,557,222</td>
<td>166,317</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Endowment care - nonexpendable</td>
<td>701</td>
<td>-</td>
<td>701</td>
</tr>
<tr>
<td>Community development</td>
<td>173,457</td>
<td>143,770</td>
<td>29,687</td>
</tr>
<tr>
<td>Debt service</td>
<td>188,387</td>
<td>341,510</td>
<td>(153,123)</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>35,669</td>
<td>36,375</td>
<td>706</td>
</tr>
<tr>
<td>Public protection</td>
<td>77,242</td>
<td>72,230</td>
<td>5,012</td>
</tr>
<tr>
<td>Public ways &amp; facilities</td>
<td>359,332</td>
<td>358,952</td>
<td>380</td>
</tr>
<tr>
<td>Other programs</td>
<td>23,178</td>
<td>5,880</td>
<td>17,298</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>(2,291,594)</td>
<td>(1,915,734)</td>
<td>(375,860)</td>
</tr>
<tr>
<td>Total net position</td>
<td>$2,289,911</td>
<td>$2,602,205</td>
<td>$(312,294)</td>
</tr>
</tbody>
</table>

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 11.9%, or $310.3 million, during fiscal year 2017-18. Governmental activities decreased by $218.6 million in net position while business-type activities decreased by $91.7 million. 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 162.6%, or $3.7 billion, of the County’s total net position for fiscal year 2017-18.

### 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 37.5%, or $858.0 million, of the County’s total net position for fiscal year 2017-18.

### 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 2017-18, $(1.9) billion is from governmental activities, and $(344.3) million is from business-type activities. The balance in this category is (100.1)%, or $(2.3) billion, of the County’s total net position for fiscal year 2017-18.
As of June 30, 2018, the County's capital assets for both governmental and business-type activities amounted to $5.2 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 2017-2018 included the following:

- Roads and signal infrastructures – $68.9 million
- Chevron Solar Project - $58.3 million
- Alan M. Crogan Youth Treatment and Education Center – $31.1 million
- EDA projects such as the East County Detention Center, Public Defender Building remodel and Larry D. Smith expansion – $81.6 million
- Riverside University Health Systems - Medical Center projects and expansion – $14.7 million
- Flood storm drains and channel projects - $11.9 million
- Desert Hot Springs Behavioral Health and Nutrition Services Center - $10.0 million

As of June 30, 2018, the County's outstanding debt obligation for its government-wide activities amounted to $5.7 billion. Long-term obligations incurred by the County of Riverside includes bonds, certificates of participation, loans, capital leases, net pension liabilities and others.

The following are credit ratings maintained by the County:

<table>
<thead>
<tr>
<th>Moody's Investors Service, Inc</th>
<th>Standard &amp; Poor's Corp.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-term notes MIG1</td>
<td>SP-1+</td>
</tr>
<tr>
<td>Long-term general oblig. Aa3</td>
<td>AA</td>
</tr>
</tbody>
</table>
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 $18.8 million in cash and investments. Unrestricted cash and investments showed an increase of $64.6 million and restricted cash and investments decreased in the amount of $45.8 million. The general fund’s cash and investments balance increased by $29.0 million and restricted cash and investment increased by $30.0 million. Also, the capital projects public facilities improvement fund saw an increase of $34.4 million and the flood control special revenue fund increased by $10.1 million. For business type activities, the major decrease was from the Riverside University Health Systems - Medical Center which saw a decrease of $21.6 million in cash and investments and a decrease in restricted cash and investments in the amount of $2.3 million in fiscal year 2018. Waste Resources offset those decreases with an increase of $10.9 million in cash and investments and an increase of $1.4 million in restricted cash and investments.

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 $2.3 billion, which is a $310.3 million decrease over fiscal year 2017. The most significant increase in net position was in net investment in capital assets which saw an increase of $166.3 million. Restricted net position decreased by $100.8 million. Unrestricted net position also decreased in fiscal year 2018 by $375.9 million.
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, Riverside University Health Systems-Community Health Centers, Waste Resources, Housing Authority, and County Service Areas.

Revenues
The County’s revenue increased in 2018 in the amount of $198.2 million. The major source for the increase was due to other general revenues which saw a $74.4 million increase. Operating grants saw a $39.4 million increase and capital grants increased by $27.8 million. Those increases in revenue were slightly offset by a decrease in other taxes in the amount of $2.2 million.

Expenses
The expenses in 2018 increased by $362.7 million. There were three main factors that caused the increase: 1) Public protection saw a $140.6 million increase 2) Health and sanitation saw a jump in expenses in the amount of $52.1 million and 3) Public assistance increased by $43.1 million. The County’s major business-type activities saw an increase in 2018: 1) Riverside University Health Systems-Medical Center by $53.8 million and 2) Riverside University Health Systems-Community Health Centers by $56.2 million.
Revenues

As the economy shows signs of recovering, so do revenues for the County. Fiscal year 2018 saw an increase in revenue in the amount of $198.2 million. Revenues increased in both governmental and business-type activities. The increase in governmental activities was mainly due to operating grants and contributions. General revenue saw an increase of $19.4 million in property tax revenues due to the growth of assessed property valuations, increases in changes of ownership of real estate and rising values in all sectors of commercial and residential real estate.

Capital grants and contributions increased by $28.3 million due to capital grant funding mainly related to the East County Detention Center which is partially funded through Assembly Bill 900. Charges for services decreased by $49.6 mainly due to exclusion of the revenues previously recorded related to the Riverside University Health Systems-CHC which has been reclassified for reporting purposes to an enterprise fund a business-type fund.

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.

In fiscal year 2018, expenses increased by $362.7 million. Governmental activities saw a $242.9 million increase. Public protection saw the biggest increase in the amount of $140.6 million which was caused by the California Department of Forestry and Fire Protection (CalFire) Cooperative Agreement for the retroactive labor cost of living increases were approved by CalFire in June 2017 and therefore affecting the current fiscal year. Health and sanitation increased by $52.1 million due to the increased salaries, benefits and program costs associated with the expansion of correctional health service and detention health services. Public assistance saw expenses increase by $43.1 million mainly due to increases in the In-Home Support Services (IHSS) provided.
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**
State, federal, other government, and private contributions to fund specific programs.

**Capital Grants**
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
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
How the Property Tax System Works

Assessor-Clerk Recorder
Assesses all real estate and personal property (businesses, manufactured homes, boats & airplanes) located throughout the entire County.

Auditor-Controller
 Receives the assessments from the Assessor and applies the appropriate tax rate to determine the actual amount of property tax owed.

Treasurer-Tax Collector
 Mails out the property tax bills, collects the money, and deposits it in the County Treasury.

Auditor-Controller
 Receives and allocates the money to local taxing agencies, including the County, cities, schools, and special districts.

CREST Project
The Assessor-County Clerk-Recorder, Auditor-Controller, and Treasurer-Tax Collector are collectively developing a new integrated property tax management system. The project began with a Business Process Re-engineering phase that documented the integrated roles of the three departments. This phase identified the current system’s capabilities, strengths, and weaknesses. The second phase of the project is to implement a new integrated property tax management system based on new technology. Project was started in fiscal year 2007 and anticipated completion date is fiscal year 2019.

Property Tax Revenue
(In Thousands)

<table>
<thead>
<tr>
<th>Year</th>
<th>Secured Tax</th>
<th>Unsecured Tax</th>
<th>Supplemental Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>264,643</td>
<td>13,597</td>
<td>8,165</td>
</tr>
<tr>
<td>2015</td>
<td>294,888</td>
<td>13,909</td>
<td>6,168</td>
</tr>
<tr>
<td>2016</td>
<td>312,004</td>
<td>13,798</td>
<td>6,247</td>
</tr>
<tr>
<td>2017</td>
<td>329,728</td>
<td>15,220</td>
<td>7,461</td>
</tr>
<tr>
<td>2018</td>
<td>346,927</td>
<td>15,208</td>
<td>8,913</td>
</tr>
</tbody>
</table>

Where did your property tax dollar go in fiscal year 2017-2018?

- **Schools**: 55 cents
- **County**: 18 cents
- **Redevelopment Dissolution**: 9 cents
- **Special Districts**: 10 cents
- **Cities**: 8 cents
Property Taxes

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

1. Southern California Edison Co. .................. $50,542
2. Southern California Gas Co. ..................... 11,816
3. Verizon California Inc. .......................... 11,023
4. CPV Sentinel LLC .................................. 7,449
5. Lennar Homes of California Inc. ............... 3,986
6. Chelsea GCA Realty Partnership .................. 3,389
7. Costco Wholesale Group ......................... 3,378
8. Tyler Mall Ltd Partnership ....................... 3,195
9. Riverside Healthcare System ...................... 3,071

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
Demographics

Riverside County Principal Employers
(Number of employees)

1. County of Riverside ......................... 22,038
2. March Air Reserve Base ....................... 9,000
3. University of California, Riverside........... 8,829
4. Kaiser Permanente Riverside Medical ... 5,500
5. Corona-Norco Unified School District...... 5,478
6. Pechanga Resort Casino...................... 4,750
7. Riverside Unified School District .......... 4,200
8. Hemet Unified School District............... 4,058
9. Riverside University Health Systems...... 3,965
10. Morongo Casino, Resort & Spa.......... 3,800

Per Capita Income

Population
(In Thousands)

Unemployment Rate

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

*Temporary employees, 1,791, filled as of 6/01/18, are included in the total number of employees.
Riverside County School Enrollment by Ethnicity 2017-2018

Charter Schools ...........................................: 17
Elementary Sites ..........................................: 273
Middle/Junior High Sites .................................: 75
Continuation/Adult Education ............................: 33
High School .................................................: 69
Total Schools .............................................: 467

Number of Riverside County Public School Districts

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

Highest Enrollment per Riverside County School District

- Corona-Norco Unified ...................................: 53,294
- Riverside Unified .......................................: 42,428
- Moreno Valley Unified .................................: 33,134
- Temecula Valley Unified ..............................: 29,983

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

Kindergarten Through 12th Grade Enrollment Growth 2008-2018

County of Riverside Financial Highlights Fiscal Year 2017-2018 19
### Environmental Health

Facilities inspections ........................................... 34,571
Inspections include fixed food facilities, pools, spas, hazardous material generators and miscellaneous food operations

### Public Health

Patient visits .................................................. 161,578
Patient services performed ................................. 322,763
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) ......................... 36,442
Spays and neuters completed ......................... 14,601

### Public Social Services

CalWORKs clients ........................................... 24,741
Food stamp clients .......................................... 121,542
Medi-Cal clients ............................................ 346,407
In-home supportive services ...................... 30,008
Services include meal preparation and cleanup, food shopping, bathing, dressing, personal care, domestic services (cleaning), assistance with medications, etc.
Foster care placements ................................. 2,792
Child welfare services ................................. 9,779
Services include child adoptions and investigations of child abuse, neglect or abandonment

### Sheriff

Number of bookings ........................................ 50,371
Coroner case load ........................................... 15,397
Calls for services—Unincorporated areas
(contract cities not included) .............. 180,488
Patrol stations ................................................. 10

### Fire

Medical assistance ........................................... 127,810
Fires extinguished ......................................... 17,849
Other services .............................................. 23,744
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 ............................................. 826
Polling places ................................................. 546
Voters .......................................................... 983,917
Number of voters that were mailed voting materials for all elections in the fiscal year
Poll workers .................................................. 2,264

### Auditor-Controller

Invoices paid ................................................. 367,557
Vendor warrants (checks) issued .................. 220,965
Active vendors ............................................... 24,487
Payroll warrants (checks) issued ............... 549,902
Audits per fiscal year .................................... 54

### Waste Resources

Landfill tonnage ............................................ 1,498,681
Recycling tonnage ......................................... 3,042
## Service Operating Indicators

### Riverside University Health Systems - MC
- **Emergency room treatments** ............................................. 76,654
- **Emergency room services—Mental Health** ....................... 11,749
- **Clinic visits** ........................................................................ 119,033
- **Admissions** .......................................................................... 19,143
- **Patient days** ......................................................................... 108,468
- **Discharges** ........................................................................... 19,156

### Veterans’ Services
- **Phone inquiries answered** .................................................. 35,846
- **Client interviews** ................................................................. 24,563
- **Claims filed** ........................................................................... 7,191

### Community Action Partnership
- **Utility assistance (households)** ............................................ 16,724
- **Weatherization (households)** ............................................. 1,100
- **Energy education attendees** .............................................. 17,834
- **Disaster relief (residents)** .................................................. 22,305
- **Income tax returns prepared** ............................................. 4,412
- **After school program (students)** ...................................... 3,400
- **Mediation (cases)** ............................................................... 2,101

### County Library
- **Total circulation - books** .................................................... 2,389,611
- **Reference questions answered** .......................................... 499,590
- **Patron door count** ............................................................. 3,188,442
- **Programs offered** ............................................................. 9,626
- **Programs attendance** ....................................................... 154,031
- **Branch libraries** ............................................................... 36
- **Book mobiles** .................................................................... 2

### Probation
- **Adults on probation** ......................................................... 12,942
- **Juveniles in secure detention** .......................................... 112
- **Juveniles in treatment facilities** ...................................... 44
- **Juveniles in detention facilities** ....................................... 3,389

### Mental Health
- **Mental health clients** ....................................................... 44,448
- **Substance abuse clients** .................................................. 11,292
- **Detention clients** ............................................................. 13,325
- **Probate conservatorship clients** ...................................... 410
- **Mental health conservatorship clients** ......................... 682

### Agricultural Commissioner
- **Export phytosanitary certificates** ..................................... 14,450
- **Pesticide use inspections** .................................................. 1,291
- **Weights and measures regulated** ..................................... 142,684
- **Agriculture quality inspections** ....................................... 678
- **Plant pest inspections** ..................................................... 5,479
- **Nursery acreage inspected** ............................................... 6,082
- **Weights and measures inspected** ................................... 61,513

### Parks and Recreation
- **Historic sites** ................................................................. 5
- **Nature centers** ............................................................... 4
- **Archaeological sites** ....................................................... 6
- **Wildlife reserves** ........................................................... 9
- **Regional parks** .............................................................. 11

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County of Riverside Financial Highlights  Fiscal Year 2017-2018  21
Visit the County of Riverside’s Official Website

**www.countyofriverside.us**

Where you can find information about:

- Board Agendas
- County Agencies and Departments
- County Employment
- County Ordinances
- Court Cases
- Property Assessments
- Public and Official Records
- Roads and Highways
- Voting and Elections

Online services provided:

- 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

Internet Resources

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

**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