



May 27, 2025

**SUBJECT: Adopted LAFCO Budget for Fiscal Year 2025-26**

To Distribution:

The LAFCO Commission approved the Proposed Budget for Fiscal Year (FY) 2025-26 on April 24, 2025, with no adjustments. On May 22, 2025, the Commission adopted the Final Budget for FY 2025-26 with no adjustments. Both budgets were approved at noticed public hearings. The Adopted Budget with this letter, is being distributed to local agencies and related bodies pursuant to Government Code Section 56381.

The Adopted Budget represents An increase of approximately 20.8 percent in appropriations over the current year budget, however, also includes an increase in projected revenues of 20.8 percent. In order to fulfill our statutory duty of conducting our Municipal Service Review program, absorbing some one-time costs, and some inflation related costs, and maintaining a balanced budget with no projected end of year surplus, the Adopted Budget calls for increasing the total Local Agency Share by approximately 9.3 percent for FY 2025-26. For more information on the Proposed and Adopted Budgets, please see the staff reports for each on our website at [www.lafco.org](http://www.lafco.org).

The Auditor-Controller, pursuant to Section 56381, will apportion the Local Agency Share to local agencies and request payment from each local agency sometime on or about July 1, 2025. The Auditor-Controller is also allowed to bill for the administrative costs incurred by that office in determining the apportionment and requesting payment.

If you have any questions regarding the LAFCO Adopted Budget or the budget process, please feel free to contact me. If you have questions about the collection process, please contact the Auditor-Controller at (909)955-3800.

Sincerely,



Gary Thompson  
Executive Officer

Distribution: Board of Supervisors, c/o Clerk of the Board  
Cities of Riverside County, c/o City Clerks  
Independent Special Districts, c/o District Clerks  
Ben Benoit, Riverside County Auditor Controller  
Esteban Hernandez, Auditor-Controller's Office  
Brett Austin, Auditor-Controller's Office  
Jeff Van Wagenen, Riverside County Executive Officer

# Riverside LAFCO FY 2025/26 Adopted Budget

		FY 24-25 Adopted Budget	FY 24-25 Projected Year-End	FY 25-26 Adopted Budget	Difference from FY 24-25 Adopted Budget
	<b>APPROPRIATIONS</b>				
<b>OBJ:</b>	<b>Description</b>				
510040	Regular Salaries	\$561,184	\$564,545	\$612,096	9.1%
510200	Payoff Permanent - Seasonal	\$0	\$0	\$0	0.0%
510440	Leave Buydown/Payout	\$0	\$0	\$0	0.0%
513000	Retirement-Misc.	\$184,966	\$178,543	\$203,277	9.9%
513020	Retirement-Misc Temp	\$250	\$364	\$461	84.5%
513120	Social Security	\$34,397	\$34,054	\$37,950	10.3%
513140	Medicare	\$8,385	\$8,661	\$9,348	11.5%
515040	Flex Benefit Plan	\$52,380	\$54,535	\$55,591	6.1%
515100	Life Insurance	\$386	\$384	\$419	8.4%
515120	Long Term Disability	\$5,320	\$5,325	\$5,803	9.1%
515160	Optical Insurance	\$858	\$855	\$930	8.3%
515260	Unemployment Insurance	\$1,251	\$1,222	\$1,365	9.1%
517000	Workers Comp	\$3,008	\$3,008	\$3,255	8.2%
518010	Def Comp Ben Mgmt & Conf	\$6,525	\$6,465	\$6,500	-0.4%
518020	Flexible Spending Account Fees	\$48	\$48	\$48	0.0%
518180	Other Post Employment Benefits	\$7,629	\$6,656	\$6,998	-8.3%
	<b>Total Appropriation 1</b>	<b>\$866,587</b>	<b>\$864,665</b>	<b>\$944,040</b>	<b>8.9%</b>
520330	Communication Svs	\$4,135	\$4,135	\$4,455	7.7%
520930	Insurance- Liability/Property	\$15,446	\$15,449	\$16,726	8.3%
521360	Maint-Computer Equip	\$15,920	\$16,835	\$29,819	87.3%
523100	Memberships	\$14,510	\$14,518	\$15,021	3.5%
523230	Misc Agency Exp	\$1,410	\$1,490	\$1,760	24.8%
523240	Non County Agency Exp	\$600	\$300	\$600	0.0%
523250	Refunds	\$0	\$0	\$0	-100.0%
523620	Books/Publications	\$210	\$240	\$200	-4.8%
523680	Office Equip/Furn	\$2,750	\$1,400	\$2,200	-20.0%
523700	Office Supplies	\$1,500	\$2,952	\$2,500	66.7%
523760	Postage/Mailings	\$4,537	\$4,537	\$4,988	9.9%
523840	Computer Equip-Software	\$34,373	\$30,695	\$48,060	39.8%
524560	ACO Payroll Services	\$1,027	\$1,063	\$1,189	15.8%
524570	Auditing/Accounting	\$8,000	\$8,000	\$8,225	2.8%
524660	Consultants	\$0	\$0	\$100,000	999999900.0%
524700	County Counsel Legal Services	\$28,000	\$27,113	\$32,294	15.3%
525020	Legal Svs	\$0	\$0	\$0	-100.0%
525120	Micrographic Svs	\$841	\$841	\$4,883	480.6%
525140	Personnel Svs	\$6,157	\$5,932	\$5,278	-14.3%
525340	Temp Help Svs	\$50	\$0	\$50	0.0%
525600	Security	\$756	\$772	\$795	5.2%
525820	RCIT Pass-Thru Support	\$4,984	\$4,116	\$4,436	-11.0%
526410	Legally Required Notices	\$7,675	\$5,587	\$8,125	5.9%
526520	Rent/Lease-Copiers	\$3,165	\$3,060	\$3,339	5.5%
526700	Rent/Lease-Bldgs	\$52,686	\$52,686	\$54,531	3.5%
526720	Rent/Lease Storage	\$3,250	\$3,306	\$3,503	7.8%
527880	Training-Other	\$4,500	\$0	\$0	-100.0%
528120	Commission Expense	\$23,500	\$13,600	\$27,775	18.2%
528140	Conf Reg Fees	\$15,875	\$13,356	\$16,745	5.5%
528900	Air Transportation	\$3,850	\$1,061	\$2,400	-37.7%
528960	Lodging	\$17,623	\$13,343	\$13,153	-25.4%
528980	Meals	\$2,475	\$1,350	\$1,554	-37.2%
529000	Misc Travel Exp	\$1,420	\$400	\$600	-57.7%
529010	Parking Validation	\$400	\$400	\$400	0.0%
529040	Mileage	\$11,990	\$10,700	\$10,767	-10.2%
529080	Rental Vehicles	\$2,100	\$571	\$1,750	-16.7%
529540	Utilities	\$3,228	\$3,447	\$3,670	13.7%
	<b>Total Appropriation 2</b>	<b>\$298,943</b>	<b>\$263,255</b>	<b>\$431,791</b>	<b>44.4%</b>

# Riverside LAFCO FY 2025/26 Adopted Budget

		FY 24-25 Adopted Budget	FY 24-25 Projected Year-End	FY 25-26 Adopted Budget	Difference from FY 24-25 Adopted Budget
581000	Appropriation for Contingency	\$23,311	\$0	\$27,517	18.0%
330110	General Reserve (Unrestricted)	\$0	\$0	\$20,429	204289900.0%
330100	Capital Replacement/Comm. Fund Bal.	\$0	\$0	\$0	0.0%
330158	Reserve-CFB - Compensated Absences Liab.	\$15,909	\$15,909	\$37,181	133.7%
380100	Reserve- Unfunded Pension/OPEB Liab.	\$150,000	\$150,000	\$175,000	16.7%
	<b>Total Contingency/Reserve Appropriations</b>	<b>\$189,220</b>	<b>\$165,909</b>	<b>\$260,127</b>	<b>37.5%</b>
	<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	<b>\$1,354,750</b>	<b>\$1,293,829</b>	<b>\$1,635,958</b>	<b>20.8%</b>
	<b>REVENUE:</b>				
740020	Interest	\$30,000	\$68,000	\$60,000	100.0%
777520	Fee Revenue	\$105,780	\$136,093	\$155,250	46.8%
	Prior Year Fund Balance Carryover Excluding Reserves	\$80,013	\$136,290	\$185,511	131.9%
	Trans from General Reserve	\$0	\$0	\$0	0.0%
	Trans from Capital Reserve	\$8,853	\$8,853	\$0	-100.0%
	Trans from Comp Abs Reserve	\$0	\$0	\$0	0.0%
	Trans from Pension/OPEB Reserve	\$0	\$0	\$0	0.0%
781560	Local Agency Share	\$1,130,104	\$1,130,104	\$1,235,197	9.3%
	<b>TOTAL REVENUES/TRANSFERS</b>	<b>\$1,354,750</b>	<b>\$1,479,340</b>	<b>\$1,635,958</b>	<b>20.8%</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$0)</b>	<b>\$185,511</b>	<b>\$0</b>	<b>0.0%</b>
	<b>RESERVE BALANCES:</b>				
330110	General Reserve/Economic Uncertainty	\$323,529	\$323,529	\$343,958	6.3%
330100	Capital Replacement Reserve	\$9,605	\$9,605	\$9,605	0.0%
330158	Compensated Absences Liability Reserve	\$62,104	\$62,104	\$99,285	59.9%
380110	Unfunded Pension/OPEB Liability Reserve	\$725,000	\$725,000	\$900,000	24.1%
	<b>TOTAL RESERVE BALANCE</b>	<b>\$1,120,238</b>	<b>\$1,120,238</b>	<b>\$1,352,848</b>	<b>20.8%</b>
	<b>Budget Notes-</b>				
	1) General Reserve is 25% of Operating Expenditures net of appropriations for Reserves and Contingency per Policy.				
	2) Capital Replacement Reserve is currently fully funded per Policy.				
	3) Compensated Absence Reserve allocation to fully fund per Policy.				
	4) Unfunded Pension/OPEB Liability Reserve is funded annually based on the funding plan as adopted by the				
	5) Prior Year Fund Balance carryover is applied as revenue for budgetary purposes for utilization of operating expenditures and/or reserve allocations.				

**Final Budget FY 2025-26**  
**Travel/Committee Detail**

Object	Attendees	No. Events	No. Nights	Reg Fee	Training	Total Reg	Com. Exp.	Air Trans	Car Rental	Mileage	Lodging	Misc.	Meals	Totals
					527880	528140	528120	528900	529080	529040	528960	529000	528980	
CALAFCO Conference- Southern Region (San Diego) (Oct 22-24/25)	9	1	3	\$825	\$0	\$7,425	\$3,375	\$0	\$700	\$700	\$7,580	\$200	\$810	\$20,790
CALAFCO Staff Workshop-Northern Region (?) (Date TBD)	5	1	4	\$630	\$0	\$3,150	\$0	\$2,000	\$700	\$263	\$4,453	\$300	\$450	\$11,316
Admin Review Committee Meetings	3	2	0	\$0	\$0	\$0	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350
Legislative Committee Meetings	3	2	0	\$0	\$0	\$0	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350
League of Cities-Local (No longer Held)	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ESRI Conference (San Diego)	2	1	5	\$2,175	\$0	\$4,350	\$0	\$0	\$0	\$0	\$0	\$0		\$4,350
CSDA Clerk Conference (Santa Rosa) (Oct 27-29/25)	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc Conferences/Training/Staff Mileage to Meetings	1	2	0	\$75	\$0	\$150	\$0	\$0	\$0	\$140	\$0	\$0	\$50	\$340
Major Additional Conferences (CSDA or AQWA primarily)	1	2	2	\$835	\$0	\$1,670	\$0	\$400	\$350	\$123	\$1,120	\$100	\$244	\$4,007
Southern Region Board Meetings (All mtgs virtual)	5	4	0	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$900
CALAFCO Board Meetings (All mtgs virtual)	2	4	0	\$0	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
CALAFCO Legislative Cmte Meetings (All mtgs virtual)	1	7	0	\$0	\$0	\$0	\$1,575	\$0	\$0	\$0	\$0	\$0	\$0	\$1,575
CALAFCO University Sessions (No registration fee) (Webinars)	5	2	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>					<u>\$0</u>	<u>\$16,745</u>	<u>\$10,350</u>	<u>\$2,400</u>	<u>\$1,750</u>	<u>\$1,226</u>	<u>\$13,153</u>	<u>\$600</u>	<u>\$1,554</u>	<u>\$47,778</u>