



May 29, 2024

SUBJECT: Adopted LAFCO Budget for Fiscal Year 2024-25

To Distribution:

The LAFCO Commission approved the Proposed Budget for Fiscal Year (FY) 2024-25 on April 18, 2024, with no adjustments. On May 23, 2024, the Commission adopted the Final Budget for FY 2024-25 with no adjustments. 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 a decrease of approximately 5.3 percent in appropriations over the current year budget, however, also includes a decrease in projected revenues of 5.3 percent. Note that the decrease in appropriations and revenue are largely reflective of the conclusion of the state grant funded project for conducting the Imperial Irrigation District Electrical Services Study for the Coachella Valley in the current fiscal year. In order to fulfill our statutory duty of conducting our Municipal Service Review program 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 2.3 percent for FY 2024-25. For more information on the Proposed and Adopted Budgets, please see the staff reports for each on our website at 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 before July 1, 2024. 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
Evangalina Gregorio, Auditor-Controller's Office
Jeff Van Wagenen, Riverside County Executive Officer

Riverside LAFCO FY 2024/25 Final Budget

		FY 23-24 Adopted Budget	FY 23-24 Projected Year-End	FY 24-25 Adopted Budget	Pct. Difference from FY 23-24 Adopted Budget
APPROPRIATIONS					
OBJ:	Description				
510040	Regular Salaries	\$527,789	\$515,378	\$561,184	6.3%
510200	Payoff Permanent - Seasonal	\$0	\$0	\$0	0.0%
510440	Leave Buydown/Payout	\$0	\$0	\$0	0.0%
513000	Retirement-Misc.	\$171,555	\$165,792	\$184,966	7.8%
513020	Retirement-Misc Temp	\$1,000	\$188	\$250	-75.0%
513120	Social Security	\$31,572	\$30,724	\$34,397	8.9%
513140	Medicare	\$7,598	\$8,032	\$8,385	10.4%
515040	Flex Benefit Plan	\$49,380	\$50,310	\$52,380	6.1%
515100	Life Insurance	\$398	\$384	\$386	-3.0%
515120	Long Term Disability	\$4,968	\$4,938	\$5,320	7.1%
515160	Optical Insurance	\$956	\$851	\$858	-10.3%
515260	Unemployment Insurance	\$1,195	\$1,172	\$1,251	4.7%
517000	Workers Comp	\$2,781	\$2,781	\$3,008	8.2%
518010	Def Comp Ben Mgmt & Conf	\$6,575	\$6,451	\$6,525	-0.8%
518020	Flexible Spending Account Fees	\$48	\$48	\$48	0.0%
518180	Other Post Employment Benefits	\$6,750	\$7,181	\$7,629	13.0%
	Total Appropriation 1	\$812,565	\$794,230	\$866,587	6.6%
520330	Communication Svcs	\$4,172	\$3,636	\$4,135	-0.9%
520930	Insurance- Liability/Property	\$14,703	\$14,810	\$15,446	5.1%
521360	Maint-Computer Equip	\$13,286	\$13,113	\$15,920	19.8%
523100	Memberships	\$14,137	\$13,936	\$14,510	2.6%
523230	Misc Agency Exp	\$500	\$1,210	\$1,410	182.0%
523240	Non County Agency Exp	\$500	\$500	\$600	20.0%
523250	Refunds	\$0	\$0	\$0	0.0%
523620	Books/Publications	\$150	\$240	\$210	40.0%
523680	Office Equip/Furn	\$150	\$50	\$2,750	1733.3%
523700	Office Supplies	\$3,000	\$1,200	\$1,500	-50.0%
523760	Postage/Mailings	\$4,908	\$3,649	\$4,537	-7.6%
523840	Computer Equip-Software	\$21,315	\$18,318	\$34,373	61.3%
524560	ACO Payroll Services	\$936	\$840	\$1,027	9.7%
524570	Auditing/Accounting	\$7,900	\$7,900	\$8,000	1.3%
524660	Consultants	\$0	\$0	\$0	-100.0%
524700	County Counsel Legal Services	\$35,000	\$22,740	\$28,000	-20.0%
525020	Legal Svcs	\$0	\$0	\$0	0.0%
525120	Micrographic Svcs	\$764	\$801	\$841	10.1%
525140	Personnel Svcs	\$4,721	\$4,496	\$6,157	30.4%
525340	Temp Help Svcs	\$100	\$0	\$50	-50.0%
525600	Security	\$693	\$720	\$756	9.1%
525820	RCIT Pass-Thru Support	\$4,984	\$3,886	\$4,984	0.0%
526410	Legally Required Notices	\$7,000	\$6,372	\$7,675	9.6%
526520	Rent/Lease-Copiers	\$4,302	\$3,105	\$3,165	-26.4%
526700	Rent/Lease-Bldgs	\$50,904	\$50,904	\$52,686	3.5%
526720	Rent/Lease Storage	\$2,988	\$2,948	\$3,250	8.8%
527780	Special Program Expense- IID Study	\$164,920	\$142,208	\$0	-100.0%
527880	Training-Other	\$240	\$0	\$4,500	1775.0%
528120	Commission Exp	\$18,525	\$14,725	\$23,500	26.9%
528140	Conf Reg Fees	\$8,952	\$13,075	\$15,875	77.3%
528900	Air Transportation	\$6,000	\$1,216	\$3,850	-35.8%
528960	Lodging	\$9,302	\$12,563	\$17,623	89.5%
528980	Meals	\$1,369	\$797	\$2,475	80.8%
529000	Misc Travel Exp	\$701	\$440	\$1,420	102.6%
529010	Parking Validation	\$400	\$320	\$400	0.0%
529040	Mileage	\$11,625	\$10,906	\$11,990	3.1%
529080	Rental Vehicles	\$1,800	\$700	\$2,100	16.7%
529540	Utilities	\$3,240	\$2,937	\$3,228	-0.4%
	Total Appropriation 2	\$424,187	\$375,261	\$298,943	-29.5%

Riverside LAFCO FY 2024/25 Final Budget

		FY 23-24 Adopted Budget	FY 23-24 Projected Year-End	FY 24-25 Adopted Budget	Pct. Difference from FY 23-24 Adopted Budget
581000	Appropriation for Contingency	\$24,735	\$0	\$23,311	-5.8%
330110	General Reserve (Unrestricted)	\$0	\$0	\$0	0.0%
330100	Capital Replacement/Comm. Fund Bal.	\$3,895	\$0	\$0	-100.0%
330158	Reserve-CFB - Compensated Absences Liab.	\$15,081	\$15,081	\$15,909	5.5%
380100	Reserve- Unfunded Pension/OPEB Liab.	\$150,000	\$150,000	\$150,000	0.0%
	Total Contingency/Reserve Appropriations	\$193,711	\$165,081	\$189,220	-2.3%
	TOTAL APPROPRIATIONS/EXPENDITURES	\$1,430,463	\$1,334,572	\$1,354,750	-5.3%
	REVENUE:				
740020	Interest	\$15,000	\$60,000	\$30,000	100.0%
777520	Fee Revenue	\$73,000	\$58,334	\$105,780	44.9%
756000	IID Study- State Grant	\$164,920	\$142,208	\$0	-100.0%
	Prior Year Fund Balance Carryover Excluding Reserves	\$63,113	\$49,613	\$80,013	26.8%
	Trans from General Reserve	\$0	\$0	\$0	0.0%
	Trans from Capital Reserve	\$10,000	\$0	\$8,853	-11.5%
	Trans from Comp Abs Reserve	\$0	\$0	\$0	0.0%
	Trans from Pension/OPEB Reserve	\$0	\$0	\$0	0.0%
781560	Local Agency Share	\$1,104,430	\$1,104,430	\$1,130,104	2.3%
	TOTAL REVENUES/TRANSFERS	\$1,430,463	\$1,414,585	\$1,354,750	-5.3%
	OPERATING SURPLUS/(DEFICIT)	\$0	\$80,013	\$0	0.0%
	RESERVE BALANCES:				
330110	General Reserve/Economic Uncertainty	\$323,529	\$323,529	\$323,529	0.0%
330100	Capital Replacement Reserve	\$12,353	\$18,458	\$9,605	-22.2%
330158	Compensated Absences Liability Reserve	\$46,195	\$46,195	\$62,104	34.4%
380110	Unfunded Pension/OPEB Liability Reserve	\$575,000	\$575,000	\$725,000	26.1%
	TOTAL RESERVE BALANCE	\$957,077	\$963,182	\$1,120,238	17.0%
	Budget Notes-				
	1) General Reserve is 25% of Operating Expenditures net of appropriations for Reserves and Contingency per Policy. Currently overfunded by 10.3%.				
	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 Commission.				
	5) Prior year fund balance carryover is applied as a revenue for budgetary purposes for utilization of operating expenditures and/or reserve allocations.				

Adopted Budget FY 2024-25
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	528900	529080	529040	528960	529000	528980	
CALAFCO Conference- Eastern Region (Fish Camp- Yosemite) (Oct 16-18/24)	7	1	4	\$765	\$0	\$5,355	\$1,600	\$2,100	\$201	\$7,075	\$100	\$630	\$17,961
CALAFCO Staff Workshop-Southern Region (Temecula) (Apr 30-May2/25)	5	1	3	\$630	\$0	\$3,150	\$0	\$0	\$241	\$3,338	\$0	\$450	\$7,179
Admin Review Committee Meetings	3	2	0	\$0	\$0	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350
Legislative Committee Meetings	3	2	0	\$0	\$0	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350
League of Cities-Local (No longer Held)	1	3	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	\$134	\$2,930	\$100	\$488	\$8,002
CSDA Clerk Conference (Monterey) (Oct 21-23/24)	2	1	3	\$660	\$0	\$1,320	\$0	\$0	\$201	\$960	\$0	\$125	\$2,606
Water Certification Training (Sacramento)	1	1	1	\$0	\$4,500	\$0	\$2,000	\$0	\$215	\$2,200	\$1,120	\$488	\$10,523
Misc Conferences/Training/Staff Mileage to Meetings	1	2	0	\$75	\$0	\$150	\$0	\$0	\$434	\$0	\$0	\$50	\$634
Major Additional Conferences (CSDA primarily)	1	2	2	\$775	\$0	\$1,550	\$250	\$0	\$117	\$1,120	\$100	\$244	\$3,381
Southern Region Board Meetings (All mtgs virtual)	5	2	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
CALAFCO Board Meetings (All mtgs virtual)	1	4	0	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$900
CALAFCO Legislative Cmte Meetings (All mtgs virtual)	1	5	0	\$0	\$0	\$1,125	\$0	\$0	\$0	\$0	\$0	\$0	\$1,125
CALAFCO University Sessions (No registration fee) (Webinars)	2	2	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL					\$4,500	\$15,875	\$6,075	\$3,850	\$2,100	\$17,623	\$1,420	\$2,475	\$55,461