



May 30, 2023

SUBJECT: Adopted LAFCO Budget for Fiscal Year 2023-24

To Distribution:

The LAFCO Commission approved the Proposed Budget for Fiscal Year (FY) 2023-24 on April 17, 2023, with no adjustments. On May 25, 2023, the Commission adopted the Final Budget for FY 2023-24 with no adjustments. The Adopted Budget, accompanying 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 12.8 percent in appropriations over the current year budget, however, also includes a decrease in projected revenues of 12.8 percent. Note that the decrease in appropriations and revenue are largely reflective of the remaining revenue and anticipated expenditures for the state grant for conducting the Imperial Irrigation District Electrical Services Study for the Coachella Valley. 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 5.3 percent for FY 2023-24. 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, 2023. 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 2023/24 Adopted Budget

		FY 22-23 Adjusted Adopted Budget	FY 22-23 Projected Year- End	FY 23-24 Adopted Budget	Pct. Difference from FY 22-23 Adjusted Adopted Budget
	APPROPRIATIONS				
Obj:	Description				
510040	Regular Salaries	483,277	\$469,313	\$527,789	9.2%
510200	Payoff Permanent - Seasonal	0	\$0	\$0	0.0%
510440	Leave Buydown/Payout	5,112	\$0	\$0	-100.0%
513000	Retirement-Misc.	156,456	\$158,471	\$171,555	9.7%
513020	Retirement-Misc Temp	685	\$995	\$1,000	46.0%
513120	Social Security	28,227	\$28,227	\$31,572	11.9%
513140	Medicare	7,008	\$7,008	\$7,598	8.4%
515040	Flex Benefit Plan	46,643	\$48,513	\$49,380	5.9%
515100	Life Insurance	458	\$384	\$398	-13.1%
515120	Long Term Disability	2,919	\$2,512	\$4,968	70.2%
515160	Optical Insurance	1,061	\$957	\$956	-9.9%
515260	Unemployment Insurance	1,121	\$1,090	\$1,195	6.6%
517000	Workers Comp	6,935	\$6,935	\$2,781	-59.9%
518010	Def Comp Ben Mgmt & Conf	6,500	\$6,583	\$6,575	1.2%
518020	Flexible Spending Account Fees	48	\$46	\$48	0.0%
518180	Other Post Employment Benefits	4,189	\$6,420	\$6,750	61.1%
	Total Appropriation 1	\$750,639	\$737,454	\$812,565	8.2%
520330	Communication Svs	\$4,075	\$3,564	\$4,172	2.4%
520930	Insurance- Liability/Property	\$13,893	\$14,118	\$14,703	5.8%
521360	Maint-Computer Equip	\$12,690	\$11,940	\$13,286	4.7%
523100	Memberships	\$13,040	\$13,121	\$14,137	8.4%
523230	Misc Agency Exp	\$500	\$503	\$500	0.0%
523240	Non County Agency Exp	\$500	\$500	\$500	0.0%
523250	Refunds	\$0	\$0	\$0	0.0%
523620	Books/Publications	\$150	\$0	\$150	0.0%
523680	Office Equip/Furn	\$150	\$0	\$150	0.0%
523700	Office Supplies	\$1,500	\$2,800	\$3,000	100.0%
523760	Postage/Mailings	\$4,808	\$4,144	\$4,908	2.1%
523840	Computer Equipment/Software	\$4,315	\$5,030	\$21,315	394.0%
524560	ACO Payroll Services	\$832	\$853	\$936	12.5%
524570	Auditing/Accounting	\$7,750	\$7,750	\$7,900	1.9%
524660	Consultants	\$0	\$445	\$0	-100.0%
524700	County Counsel Legal Services	\$35,000	\$30,897	\$35,000	0.0%
525020	Legal Svs	\$0	\$0	\$0	0.0%
525120	Micrographic Svs	\$728	\$728	\$764	4.9%
525140	Personnel Svs	\$6,042	\$4,496	\$4,721	-21.9%
525340	Temp Help Svs	\$100	\$0	\$100	0.0%
525600	Security	\$660	\$660	\$693	5.0%
525820	RCIT Pass-Thru Support	\$5,187	\$4,271	\$4,984	-3.9%
526410	Legally Required Notices	\$9,244	\$7,023	\$7,000	-24.3%
526520	Rent/Lease-Copiers	\$3,014	\$3,883	\$4,302	42.7%
526700	Rent/Lease-Bldgs	\$49,246	\$49,246	\$50,904	3.4%
526720	Rent/Lease Storage	\$2,148	\$3,030	\$2,988	39.1%
527780	Special Program Expense- IID Study	\$500,000	\$335,080	\$164,920	100.0%
527880	Training-Other	\$240	\$0	\$240	0.0%
528120	Commission Exp	\$13,195	\$10,429	\$18,525	40.4%
528140	Conf Reg Fees	\$5,240	\$4,825	\$8,952	70.8%
528900	Air Transportation	\$1,200	\$500	\$6,000	400.0%
528960	Lodging	\$6,490	\$4,619	\$9,302	43.3%
528980	Meals	\$840	\$885	\$1,369	63.0%
529000	Misc Travel Exp	\$834	\$235	\$701	-15.9%
529010	Parking Validation	\$400	\$400	\$400	0.0%
529040	Mileage	\$10,869	\$9,652	\$11,625	7.0%
529080	Rental Vehicles	\$875	\$575	\$1,800	105.7%
529540	Utilities	\$3,853	\$2,820	\$3,240	-15.9%
	Total Appropriation 2	\$719,608	\$539,022	\$424,187	-41.1%

Riverside LAFCO FY 2023/24 Adopted Budget

		FY 22-23 Adjusted Adopted Budget	FY 22-23 Projected Year- End	FY 23-24 Adopted Budget	Pct. Difference from FY 22-23 Adjusted Adopted Budget
581000	Appropriation for Contingency	19,405	0	24,735	27.5%
330110	General Reserve (Unrestricted)	0	0	0	0.0%
330100	Reserve-Capital Replacement	0	0	3,895	38949900.0%
330158	Reserve-Compensated Absences Liability	0	0	15,081	150809900.0%
380100	Reserve- Unfunded Pension/OPEB Liab.	150,000	150,000	150,000	0.0%
TOTAL APPROPRIATIONS/EXPENDITURES		1,639,652	1,426,476	1,430,463	-12.8%
REVENUE:					
740020	Interest	\$1,500	\$24,565	\$15,000	900.0%
777520	Fee Revenue	\$73,950	\$51,000	\$73,000	-1.3%
756000	IID Study- State Grant	\$500,000	\$335,080	\$164,920	100.0%
	Prior Year Fund Balance Carryover Excluding Reserves	\$15,006	\$29,748	\$63,113	320.6%
	Trans from General Reserve	\$0	\$0	\$0	0.0%
	Trans from Capital Reserve	\$0	\$0	\$10,000	99999900.0%
	Trans from Comp Abs Reserve	\$0	\$0	\$0	0.0%
	Trans from Pension/OPEB Reserve	\$0	\$0	\$0	0.0%
781560	Local Agency Share	\$1,049,196	\$1,049,196	\$1,104,430	5.3%
TOTAL REVENUES/TRANSFERS		\$1,639,652	\$1,489,589	\$1,430,463	-12.8%
OPERATING SURPLUS/(DEFICIT)		\$0	\$63,113	\$0	-100.0%
RESERVE BALANCES:					
330110	General Reserve/Economic Uncertainty	\$323,529	\$323,529	\$323,529	0.0%
330100	Capital Replacement Reserve	\$18,458	\$18,458	\$12,353	-33.1%
330158	Compensated Absences Liability Reserve	\$31,114	\$31,114	\$46,195	48.5%
380110	Unfunded Pension/OPEB Liability Reserve	\$425,000	\$425,000	\$575,000	35.3%
TOTAL RESERVE BALANCE		\$798,101	\$798,101	\$957,077	19.9%
Budget Notes-					
1) General Reserve is 25% of Operating Expenditures net of appropriations for Reserves and Contingency per Policy. Currently overfunded by 5%					
2) Capital Replacement Reserve replenishment due to drawdown for server replacement & addition of two new computers					
3) Compensated Absence Reserve contribution required to bring to fully funded status per policy.					
4) Unfunded Pension/OPEB Liability Reserve is funded annually based on the Commission adopted funding plan.					
5) Prior year fund balance carryover is applied as a revenue for budgetary purposes for utilization of operating expenditures and/o reserve allocations.					

**Adopted Budget FY 2023-24
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- Coastal Cal (Monterey) (Oct 18-20/23)	6	1	3	\$677	\$0	\$4,062	\$675	\$2,100	\$900	\$295	\$4,311	\$78	\$420	\$12,841
CALAFCO Staff Workshop-Central Cal (Yolo or Bay Area) (Mar/Apr 24 TBD)	4	1	3	\$455	\$0	\$1,820	\$0	\$2,100	\$450	\$197	\$2,874	\$39	\$280	\$7,760
Admin Review Committee Meetings	3	3	0	\$0	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Legislative Committee Meetings	2	2	0	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$900
League of Cities-Local	1	3	0	\$40	\$0	\$120	\$0	\$0	\$0	\$98	\$0	\$0	\$0	\$218
ESRI Conference (San Diego)	1	1	5	\$2,075	\$0	\$2,075	\$0	\$0	\$0	\$131	\$1,198	\$0	\$244	\$3,648
CSDA Clerk Conference (Monterey) (Nov 6-8/23)	1	1	3	\$575	\$0	\$575	\$0	\$350	\$450	\$49	\$719	\$64	\$100	\$2,307
Misc Conferences/Training (CSDA, other)/Staff Mileage to Meetings	2	2	0	\$75	\$0	\$300	\$0	\$0	\$0	\$590	\$0	\$0	\$100	\$990
SC User Groups	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southern Region Board Meetings	4	2	0	\$0	\$0	\$0	\$900	\$0	\$0	\$393	\$0	\$80	\$100	\$1,473
CALAFCO Board Meetings	1	4	2	\$0	\$0	\$0	\$0	\$700	\$0	\$0	\$200	\$228	\$75	\$1,203
CALAFCO Legislative Cmte Meetings	1	4	2	\$0	\$0	\$0	\$0	\$750	\$0	\$0	\$0	\$212	\$50	\$1,012
CALAFCO University Sessions	2	2	0	\$60	\$240	\$0	\$0	\$0	\$0	\$131	\$0	\$0	\$0	\$371
TOTAL					\$240	\$8,952	\$3,675	\$6,000	\$1,800	\$1,883	\$9,302	\$701	\$1,369	\$33,922