



May 29, 2020

SUBJECT: Final LAFCO Budget for Fiscal Year 2020-21

To Distribution:

The LAFCO Commission approved the Proposed Budget for Fiscal Year (FY) 2020-21 on April 23, 2020. On May 28, 2020, the Commission approved the Final Budget for FY 2020-21, which was unchanged from the Proposed Budget. The Final Budget, accompanying this letter, is being distributed to local agencies and related bodies pursuant to Government Code Section 56381.

The Final Budget represents a decrease of approximately 12.6 percent in appropriations over the current year budget, however, also includes a decrease in projected fee revenues of 12.6%. 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 Final Budget calls for maintaining the total Local Agency Share at the current level with no increase for FY 2020-21. For more information on the Proposed and Final 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, 2020. 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 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
Paul Angulo, Riverside County Auditor Controller
Esteban Hernandez, Auditor-Controller's Office
Evangalina Gregorio, Auditor-Controller's Office
George Johnson, Riverside County Executive Officer

Riverside LAFCO Final FY 2020/21 Budget - Adopted May 28, 2020

		FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	Pct. Difference from FY 19-20 Adopted Budget
OBJ:	Description			
510040	Regular Salaries	\$470,000	\$472,400	0.5%
510200	Payoff Permanent - Seasonal	\$0	\$0	0.0%
510440	Leave Buydown/Payout	\$16,247	\$6,856	-57.8%
517000	Workers Comp	\$4,209	\$4,103	-2.5%
518100	Benefits	\$200,000	\$216,792	8.4%
	Total Appropriation 1	\$690,456	\$700,151	1.4%
520330	Communication Svs	\$3,165	\$3,218	1.7%
520930	Insurance- Liability/Property	\$10,012	\$14,910	48.9%
521360	Maint-Computer Equip	\$15,290	\$12,690	-17.0%
523100	Memberships	\$11,961	\$12,317	3.0%
523230	Misc Agency Exp	\$7,000	\$500	-92.9%
523240	Non County Agency Exp	\$1,250	\$450	-64.0%
523250	Refunds	\$100	\$100	0.0%
523620	Books/Publications	\$125	\$215	72.0%
523680	Office Equip/Furn	\$2,418	\$500	-79.3%
523700	Office Supplies	\$2,500	\$1,750	-30.0%
523760	Postage/Mailings	\$3,987	\$3,984	-0.1%
523840	Computer Equip-Software	\$2,430	\$8,293	241.3%
524560	Auditing/Accounting	\$8,389	\$8,762	4.4%
524660	Consultants	\$382,862	\$145,000	-62.1%
524700	County Counsel	\$115,708	\$70,000	-39.5%
525020	Legal Svs	\$1,000	\$1,000	0.0%
525120	Micrographic Svs	\$728	\$5,728	686.8%
525140	Personnel Svs	\$5,836	\$6,046	3.6%
525330	RMAP Svs	\$35	\$0	-100.0%
525340	Temp Help Svs	\$1,210	\$100	-91.7%
525600	Security	\$600	\$525	-12.5%
525820	RCIT Pass-Thru Support	\$6,242	\$5,258	-15.8%
526410	Legally Required Notices	\$7,050	\$6,079	-13.8%
526520	Rent/Lease-Copiers	\$2,700	\$2,700	0.0%
526700	Rent/Lease-Bldgs	\$45,176	\$46,422	2.8%
526720	Rent/Lease Storage	\$1,528	\$2,609	70.7%
527880	Training-Other	\$360	\$180	-50.0%
528120	Commission Exp	\$15,000	\$13,195	-12.0%
528140	Conf Reg Fees	\$5,600	\$5,540	-1.1%
528900	Air Transportation	\$3,900	\$2,400	-38.5%
528960	Lodging	\$5,400	\$7,754	43.6%
528980	Meals	\$800	\$1,015	26.9%
529000	Misc Travel Exp	\$500	\$800	60.0%
529010	Parking Validation	\$400	\$400	0.0%
529040	Mileage	\$11,400	\$10,200	-10.5%
529080	Rental Vehicles	\$175	\$300	71.4%
529540	Utilities	\$2,820	\$3,550	25.9%
	Total Appropriation 2	\$685,657	\$404,490	-41.0%
581000	Approp For Contingency	\$18,000	\$22,093	22.7%
330110	General Reserve/Econ. Uncertainty	\$37,711	\$0	-100.0%
330100	Capital Replacement/Comm. Fund Bal.	\$0	\$0	0.0%
330158	Reserve-CFB - Compensated Absences Liab.	\$5,000	\$4,740	-5.2%
XXXX	Reserve- Unfunded Pension/OPEB Liab.	\$0	\$125,000	124999900.0%
	TOTAL APPROPRIATIONS/EXPENDITURES	\$1,436,824	\$1,256,474	-12.6%

Riverside LAFCO Final FY 2020/21 Budget - Adopted May 28, 2020

		FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	Pct. Difference from FY 19-20 Adopted Budget
	REVENUE:			
740020	Interest	\$20,000	\$13,000	-35.0%
777520	Fee Revenue	\$290,672	\$66,970	-77.0%
	PY Fund Balance	\$204,152	\$255,956	25.4%
	Trans from General Reserve	\$0	\$0	0.0%
	Trans from Capital Reserve	\$0	\$0	0.0%
	Trans from Comp Abs Reserve	\$0	\$0	0.0%
	Trans from Pension/OPEB Reserve	\$0	\$0	0.0%
781560	Local Agency Share	\$922,000	\$920,548	-0.2%
	TOTAL REVENUES/TRANSFERS	\$1,436,824	\$1,256,474	-12.6%
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	-100.0%
	RESERVE BALANCES:			
330110	General Reserve/Econ. Uncertainty	\$323,529	\$323,529	0.0%
330100	Capital Replacement/Comm. Fund Bal.	\$18,458	\$18,458	0.0%
330158	CFB - Compensated Absences Liab.	\$26,374	\$31,114	18.0%
XXXX	Unfunded Pension/OPEB Liab.	\$0	\$125,000	124999900.0%
	Budget Notes-			
	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.			
	3) Compensated Absence Reserve is required to be fully funded annually per Policy			
	4) Unfunded Pension/OPEB Liability Reserve is funded annually based on the prescribed formula 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.			