



Western Riverside Council of Governments Finance Directors Committee

AGENDA

**Thursday, April 25, 2019
1:00 p.m.**

**Western Riverside Council of Governments
Citrus Tower
3390 University Avenue, Suite 450
Riverside, CA, 92501**

In compliance with the Americans with Disabilities Act and Government Code Section 54954.2, if special assistance is needed to participate in the Finance Directors Committee meeting, please contact WRCOG at (951) 405-6703. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangements can be made to provide accessibility at the meeting. In compliance with Government Code Section 54957.5, agenda materials distributed within 72 hours prior to the meeting which are public records relating to an open session agenda item will be available for inspection by members of the public prior to the meeting at 3390 University Avenue, Suite 450, Riverside, CA, 92501.

The Finance Directors Committee may take any action on any item listed on the agenda, regardless of the Requested Action.

- 1. CALL TO ORDER**
- 2. SELF INTRODUCTIONS**
- 3. PUBLIC COMMENTS**

At this time members of the public can address the Finance Directors Committee regarding any items with the subject matter jurisdiction of the Committee that are not separately listed on this agenda. Members of the public will have an opportunity to speak on agenda items at the time the item is called for discussion. No action may be taken on items not listed on the agenda unless authorized by law. Whenever possible, lengthy testimony should be presented to the Committee in writing and only pertinent points presented orally.

4. MINUTES

P. 1

- A. Summary Minutes from the January 24, 2019, Finance Directors Committee Meeting are Available for Consideration.**

Requested Action: 1. *Approve the Summary Minutes from the January 24, 2019, Finance Directors Committee meeting.*

5. CONSENT CALENDAR

All items listed under the Consent Calendar are considered to be routine and may be enacted by one motion. Prior to the motion to consider any action by the Committee, any public comments on any of the Consent Items will be heard. There will be no separate action unless members of the Committee request specific items be removed from the Consent Calendar.

- A. **Finance Department Activities Update** **Andrew Ruiz** **P. 5**

Requested Action: 1. *Receive and file.*

6. REPORTS / DISCUSSION

- A. **3rd Quarter Draft Budget Amendment for Fiscal Year 2018/2019** **Andrew Ruiz, WRCOG** **P. 11**

Requested Action: 1. *Recommend that the Executive Committee approve the 3rd Quarter Draft Budget Amendment for Fiscal Year 2018/2019.*

- B. **Presentation by the Riverside County Sheriff** **Chad Bianco, Riverside County Sheriff** **P. 39**

Requested Action: 1. *Receive and file.*

- C. **TUMF Program Activities Update: TUMF Calculation and Collection Process Update** **Daniel Ramirez-Cornejo, WRCOG** **P. 41**

Requested Action: 1. *Receive and file.*

- D. **Preliminary Draft Fiscal Year 2019/2020 Agency Budget** **Andrew Ruiz, WRCOG** **P. 45**

Requested Action: 1. *Discuss and provide input.*

7. **REPORT FROM THE INTERIM CHIEF FINANCIAL OFFICER** **Andrew Ruiz**

8. **ITEMS FOR FUTURE AGENDAS** **Members**

Members are invited to suggest additional items to be brought forward for discussion at future Finance Directors Committee meetings.

9. **GENERAL ANNOUNCEMENTS** **Members**

Members are invited to announce items / activities which may be of general interest to the Finance Directors Committee.

10. **NEXT MEETING:** **The next Finance Directors Committee meeting is scheduled for Thursday, July 25, 2019, at 1:00 p.m. at WRCOG's office located at 3390 University Avenue, Suite 450, Riverside, CA, 92501.**

11. **ADJOURNMENT**

1. CALL TO ORDER

The meeting of the Finance Directors Committee was called to order at 1:04 p.m. by Chair Lorena Rocha at WRCOG's office, Citrus Room.

2. SELF INTRODUCTIONS

Members present:

Melana Taylor, City of Beaumont
Terry Shea, City of Canyon Lake
Ernie Reyna, City of Eastvale
Lorena Rocha, City of Hemet (Chair)
Marshall Eyerman, City of Moreno Valley
Marie Ricci, City of Riverside
James Riley, City of Wildomar
Matthew Schenk, March JPA
Damon Smith, Riverside County Superintendent of Schools (ex-officio member)

Staff present:

Andrew Ruiz, Interim Chief Financial Officer
Daniel Ramirez-Cornejo, Program Manager
Jessica May, Staff Analyst
Suzy Nelson, Administrative Assistant

Guests present:

Robert Howell, City of Wildomar
Paul Angulo, County of Riverside Auditor-Controller
Sarah Meacham, Public Financial Management (PFM)
Richard Babbe, PFM

3. PUBLIC COMMENTS

There were no public comments.

4. SELECTION OF FINANCE DIRECTORS COMMITTEE CHAIR, VICE-CHAIR, AND 2ND VICE-CHAIR FOR FISCAL YEAR 2018/2019

Action: 1. *Selected Lorena Rocha, City of Hemet, as Chair; Alan Kreimeier, City of Jurupa Valley, as Vice-Chair; and Ernie Reyna, City of Eastvale, as 2nd Vice-Chair for Fiscal Year 2018/2019.*

(Wildomar / March JPA) 8 yes; 0 no; 0 abstention. Item 4 was approved. The Cities of Banning, Calimesa, Corona, Jurupa Valley, Lake Elsinore, Menifee, Murrieta, Norco, Perris, San Jacinto, and Temecula, and the County of Riverside, Eastern Municipal Water District, Western Municipal Water District, and the Morongo Band of Mission Indians were not present.

5. MINUTES – (Moreno Valley / Eastvale) 8 yes; 0 no; 0 abstention. Item 5.A was approved. The Cities of Banning, Calimesa, Corona, Jurupa Valley, Lake Elsinore, Menifee, Murrieta, Norco, Perris, San Jacinto, and Temecula, the County of Riverside, Eastern Municipal Water District, Western Municipal Water District, and Morongo Band of Mission Indians were not present.

A. Summary Minutes from the October 25, 2018, Finance Directors Committee Meeting are Available for Consideration.

Action: 1. Approved the Summary Minutes from the October 25, 2018, Finance Directors Committee meeting.

6. CONSENT CALENDAR – (Moreno Valley / Canyon Lake) 8 yes; 0 no; 0 abstention. Item 6.A was approved. The Cities of Banning, Calimesa, Corona, Jurupa Valley, Lake Elsinore, Menifee, Murrieta, Norco, Perris, San Jacinto, and Temecula, the County of Riverside, Eastern Municipal Water District, Western Municipal Water District, and Morongo Band of Mission Indians were not present.

A. Finance Department Activities Update

Action: 1. Received and filed.

7. REPORTS / DISCUSSION

A. 2nd Quarter Draft Budget Amendment for Fiscal Year 2018/2019

Andrew Ruiz reported that the 2nd Quarter Draft Budget Amendment includes an increase of \$7,040 in Administration expenditures due to a Workers Comp audit, and an increase of \$31,496 in interest revenues since switching investments to CAMP. In the Transportation & Planning Departments, consulting expenses increased by \$50,798; this will be offset by reimbursed grants. The Used Oil Program within the Environmental Department experienced an increase in materials by \$9,838 and will be offset by a decrease in advertising expenses.

Legal expenses surrounding the SAMAS Capital legal matter, as well as the WREP holiday light exchange and Streetlight Program loan origination fees totaled a \$28k increase; this will be offset by a reduction in expenditures in other categories.

PACE revenues for the WRCOG HERO Program were decreased by \$100k, and CA HERO revenues were decreased by \$750k. Other HERO revenues are being increased by \$149k; Greenworks PACE revenues were increased by \$4k; and PACE Funding revenues increased by \$20k. A total decrease in PACE revenues total \$675k, and will be offset by a reduction in consulting, salaries, and recording expenditures.

Action: 1. Recommended that the Executive Committee approve the 2nd Quarter Draft Budget Amendment for Fiscal Year 2018/2019.

(Eastvale / March JPA) 8 yes; 0 no; 0 abstention. Items 7.A was approved. The Cities of Banning, Calimesa, Corona, Jurupa Valley, Lake Elsinore, Menifee, Murrieta, Norco, Perris, San Jacinto, and Temecula, the County of Riverside, Eastern Municipal Water District, Western Municipal Water District, and Morongo Band of Mission Indians were not present.

B. Fiscal Year 2017/2018 Comprehensive Annual Financial Report (CAFR)

Andrew Ruiz reported on WRCOG's annual financial audit conducted by Rogers, Anderson, Malody & Scott (RAMS). RAMS will be assisting with the creating of the Agency financial statements as well as the Comprehensive Annual Financial Report (CAFR) for the Fiscal Year (FY) 2017/2018.

WRCOG received an unmodified opinion for its FY 2017/2018 audit. An unmodified opinion is the highest form of assurance an auditing firm can provide its client and means that the audit and associated Agency financials are both in good form and the accounting practices are solid.

WRCOG's total net position increased by 609%, or \$26.4M, during FY 2017/2018 compared to the prior year's decrease of \$31.6M. The increase in net position was mostly due to an increase in cash due to the TUMF revenue collections. Total liabilities decreased 14%, or \$11.2M, during FY 2017/2018 compared to the prior year, mostly due to the increase in TUMF revenues over what was anticipated.

Current assets increased from \$83.6M in FY 2016/2017 to \$99.4M, or 19%. The increase in current assets is attributable to the difference in TUMF revenues received over projects completed and paid out. The net investment in Capital Assets represent 1.3%, or \$413k, for FY 2017/2018, compared to 2.2%, or \$94k, for FY 2016/2017. The increase is due to the purchase of new capitalized items, which includes an office move, computers, and other equipment.

WRCOG's total net position for the Unrestricted accounts are at 26.4%, or \$8.1M, for FY 2017/2018, compared to 97.6%, or \$4.2M, for FY2016/2017. This component may be used to meet any ongoing obligations to creditors.

The ending General Fund balance is down from \$12.6M to \$11.3M and TUMF Fund balance is up from \$9.4M to \$38.1M.

Action: 1. *Received and filed.*

C. TUMF Program Activities Update: TUMF Calculation and Collection Process Update

Daniel Ramirez-Cornejo presented on the Fiscal Year (FY) 2018/2019 TUMF Revenue Update. A total of \$29M was collected in the first five months of FY 2018/2019. The Northwest and Central Zones have collected approximately 70% of the total revenue during FY 2018/2019 to date. The most significant collection has been in the single-family residential followed by the industrial collections.

At its October 1, 2018, meeting, the Executive Committee approved the option that would have WRCOG calculate and collect TUMF for all member agencies. The Executive Committee directed staff to consult with each member agency to formally determine those that wish to enroll in the this process; to work with legislative bodies with each agency wishing to enroll in this process to adopt an update to their TUMF Ordinance; to allow those agencies that wish to not participate at this time to continue calculating and collecting TUMF; and to contact all member agencies on an annual basis to verify enrollment status.

WRCOG staff have been meeting with those member agencies that have elected to have WRCOG take responsibility for TUMF calculating and collection to explain in further detail the new process and address any questions they may have.

For those member agencies that have elected to maintain calculating and collecting TUMF, staff will be reaching out to give a refresher on the requirements of the TUMF remittance reporting process.

Action: 1. *Received and filed.*

D. The Economy and Financial Markets Update

Richard Babbe spoke on the economy, and the general consensus is that it has strengthened over the past year; unemployment is at a 49-year low, and interest rates have risen sharply with no expectation for them to go down. Trade concerns, higher interest rates, and geo-political events could impact longer-term economic growth.

Action: 1. *Received and filed.*

E. Presentation by the Riverside County Auditor-Controller

Paul Angulo provided an overview on his background and his role as the Auditor-Controller. The Office of the Auditor-Controller provides fiscal oversight countywide for all governmental agencies under the control of the Board of Supervisors. The Auditor-Controller's Office is also responsible for everything and anything related to budget, property, payments, receipts, payroll, general ledger, cash, and financial reports.

Mr. Angulo shared that he has developed a strategic plan to address the issue of leveraging resources to provide a better customer service to the stakeholders and to be a leader amongst all county governments.

Action: 1. *Received and filed.*

7. REPORT FROM THE INTERIM CHIEF FINANCIAL OFFICER

The Interim Chief Financial Officer had no report to provide.

8. ITEMS FOR FUTURE AGENDAS

Committee members expressed an interest in hearing a presentation from the Riverside County Sheriff and Cal-Fire.

Committee member Terry Shea, City of Canyon Lake, offered to provide a GAAP update.

9. GENERAL ANNOUNCEMENTS

There were no general announcements.

10. NEXT MEETING

The next Finance Directors Committee meeting is scheduled for Thursday, April 25, 2019, at 1:00 p.m., at WRCOG's office located at 3390 University Avenue, Suite 450, Riverside, CA, 92501.

11. ADJOURNMENT

The meeting of the Finance Directors Committee meeting adjourned at 2:17 p.m.



Western Riverside Council of Governments

Finance Directors Committee

Staff Report

Subject: Finance Department Activities Update

Contact: Andrew Ruiz, Interim Chief Financial Officer, aruiz@wrcog.us, (951) 405-6741

Date: April 25, 2019

The purpose of this item is to provide an update on the draft budget (more fully discussed under item 6.D) and the Agency Financial Report summary through February 2019.

Requested Action:

1. Receive and File.

Fiscal Year 2019/2020 Agency Budget Development Process

Staff has begun the process of creating the Fiscal Year 2019/2020 Agency Budget and will begin presentations to the various committees in April. Additional details on WRCOG's preliminary draft budget can be found in the Staff Report for Item 6.A.

Financial Report Summary through February 2019

The Agency Financial Report summary through February 2019, a monthly overview of WRCOG's financial statements in the form of combined Agency revenues and costs, is provided as Attachment 1.

Prior Actions:

- April 18, 2019: The Technical Advisory Committee received and filed.
- April 10, 2019: The Administration & Finance Committee received and filed.

Fiscal Impact:

This item is for informational purposes only; therefore, there is no fiscal impact.

Attachment:

1. Financial Report summary – February 2019.

Page Intentionally Left Blank

Item 5.A

Finance Department Activities Update

Attachment 1

Financial Report summary – February 2019

Page Intentionally Left Blank



**Western Riverside Council of Governments
Monthly Budget to Actuals
For the Month Ending February 28, 2019**

Total Agency			
	Approved Budget 6/30/2019	Thru Actual 2/28/2019	Remaining Budget 6/30/2019
Revenues			
Member Dues	311,410	311,410	-
PACE Residential Revenue	480,573	196,864	283,709
WRELP Phase 2 Revenue	86,750	75,123	11,627
Statewide HERO Revenue	1,650,000	833,097	816,903
Gas Co. Prtnrshp Revenue	86,676	56,941	29,735
PACE Commercial Revenue	29,078	30,844	(1,766)
WRCOG HERO-Recording Revenue	122,500	108,905	13,595
PACE Commercial Recording Revenue	2,500	445	2,055
Statewide Recording Revenue	600,000	520,365	79,635
Regional Streetlights Revenue	300,000	261,500	38,500
Solid Waste	107,313	122,248	(14,935)
Used Oil Grants	228,820	203,820	25,000
NW Clean Cities - Air Quality	132,500	140,500	(8,000)
LTF Revenue	675,000	775,500	(100,500)
RivTAM Revenue	150,000	112,500	37,500
General Assembly Revenue	300,000	1,300	298,700
Commerical/Service	110,645	33,242	77,403
Retail	130,094	77,114	52,980
Industrial	272,663	353,126	(80,463)
Residential/Multi/Single	1,144,551	788,576	355,975
Multi-Family	142,045	139,956	2,089
Interest Revenue - Other	31,496	80,066	(48,570)
HERO - Other Revenue	149,833	150,373	(540)
Commercial/Service - Non-Admin Portion	2,655,491	831,050	1,824,441
Retail - Non-Admin Portion	3,122,265	1,927,850	1,194,415
Industrial - Non-Admin Portion	6,543,923	8,828,150	(2,284,227)
Residential/Multi/Single - Non-Admin Portion	27,469,233	19,714,400	7,754,833
Multi-Family - Non-Admin Portion	3,409,088	3,498,900	(89,812)
FY 17/18 Carryover Funds Transfer in	945,845	945,845	-
Carryover Funds Transfer in	4,268,757	4,268,757	-
Overhead Transfer in	2,084,260	1,215,818	868,442
Total Revenues and Carryover Funds	58,937,742	46,872,970	11,430,565
Expenditures			
Wages and Benefits			
Salaries & Wages	2,874,645	1,709,575	1,165,070
Fringe Benefits	903,736	561,360	342,376
Overhead Allocation	2,084,260	1,383,774	700,486
Total Wages, Benefits and Overhead	6,001,857	3,654,709	2,207,932
General Legal Services	626,573	386,692	239,881
PERS Unfunded Liability	198,823	152,327	46,496
Audit Svcs - Professional Fees	27,500	25,480	2,020

Bank Fees	20,665	28,869	(8,204)
Commissioners Per Diem	62,500	38,264	24,236
Office Lease	400,000	269,836	130,164
WRCOG Auto Fuels Expenses	1,250	925	325
WRCOG Auto Maintenance Expense	84	84	-
Parking Validations	27,577	11,276	16,301
Staff Recognition	800	261	539
Coffee and Supplies	3,000	794	2,206
Event Support	136,732	145,610	(8,878)
Program/Office Supplies	24,017	12,869	11,148
Computer Equipment/Supplies	8,000	1,327	6,673
Computer Software	31,111	3,127	27,984
Rent/Lease Equipment	30,000	9,940	20,060
Membership Dues	33,000	21,322	11,678
Subscription/Publications	1,448	1,025	423
Meeting Support Services	9,821	1,875	7,946
Postage	6,108	2,714	3,394
Other Household Exp	975	463	512
COG HERO Share Expenses	15,000	3,444	11,556
Storage	16,000	5,251	10,749
Printing Services	4,777	1,670	3,107
Computer Hardware	14,100	2,664	11,436
Communications - Regular Phone	15,000	12,672	2,328
Communications - Cellular Phones	21,000	6,313	14,687
Communications - Computer Services	57,500	26,559	30,941
Communications - Web Site	8,000	6,932	1,068
Equipment Maintenance - General	10,000	4,450	5,550
Equipment Maintenance - Comp/Software	21,000	17,776	3,224
Insurance - Gen/Busi Liab/Auto	86,890	100,126	(13,236)
PACE Residential Recording	480,500	224,467	256,033
Seminars/Conferences	13,587	2,153	11,434
General Assembly Expenses	300,000	69,584	230,416
Travel - Mileage Reimbursement	23,688	8,610	15,078
Travel - Ground Transportation	4,948	2,119	2,829
Travel - Airfare	11,500	8,626	2,874
Lodging	9,390	6,875	2,515
Meals	7,305	2,975	4,330
Other Incidentals	9,775	6,287	3,488
Training	9,250	419	8,831
Supplies/Materials	33,020	3,546	29,474
Advertisement Radio & TV Ads	41,025	20,420	20,605
Consulting Labor	2,844,095	1,503,252	1,340,843
TUMF Project Reimbursement	38,000,000	24,967,713	13,032,287
BEYOND Program REIMB	2,799,015	444,716	2,354,299
Computer Equipment/Software	3,500	1,880	1,620
Misc Equipment Purchased	3,000	2,735	265
Total General Operations	47,676,204	28,579,314	18,640,088
Total Expenditures and Overhead	53,678,061	32,234,023	20,848,020



Western Riverside Council of Governments

Finance Directors Committee

Staff Report

Subject: 3rd Quarter Draft Budget Amendment for Fiscal Year 2018/2019

Contact: Andrew Ruiz, Interim Chief Financial Officer, aruiz@wrcog.us, (951) 405-6741

Date: April 25, 2019

The purpose of this item is to request approval of WRCOG's 3rd Quarter Draft Budget Amendment for Fiscal Year (FY) 2018/2019. The staff report includes a summary of increases and/or decreases to both revenues and expenditures by department.

Requested Action:

1. Recommend that the Executive Committee approve the 3rd Quarter Draft Budget Amendment for Fiscal Year 2018/2019.

Administration Department

Administration Program expenditures exceeded the budgeted amount by \$3,209, primarily due to costs associated with insurance premiums. These expenditures will be offset by an increase in revenues from the Administration Program. Revenues exceeded the budgeted amount by \$48,570. WRCOG now has its reserves in CAMP, where it is generating interest revenue.

Net Revenue increase to the Administration Department: \$45,361

Transportation & Planning Department

Transportation & Planning Department expenditures exceeded the budgeted amount by \$103,750, primarily due to costs associated with the RIVTAM Program, in the amount of \$99,046. The RivTAM Program incurred consulting expenses related to the RivTAM model update, which will be reimbursed back to the Agency by a grant.

Net Expenditure increase to Transportation & Planning Department: \$99,046

Energy Department

Energy Department expenditures exceeded the budgeted amount by \$33,115, primarily due to costs associated with PACE provider Ygrene Capital, in the amount of \$16,007. Additionally, recording fees for PACE provider PACE Funding exceeded its budgeted amount by \$4,740.

Energy Department revenues are being increased by \$51,375. PACE provider PACE Funding exceeded its budgeted revenues by \$19,609 and Greenworks by \$6,766. Additionally, WRCOG has begun to charge startup costs to new PACE providers and has collected \$15,000 from Lord Capital and \$10,000 from Twain.

Net Revenue increase to the Energy Department: \$28,815

Environmental Department

Environmental Department expenditures exceeded the budgeted amount by \$30,496, primarily due to costs associated with the Used Oil Program in the amount of \$26,443. WRCOG switched advertising to a local firm and was able to realize cost savings in advertising, which allowed for the Program to purchase more supplies to be able to do more events. These expenditures will be offset by a decrease in advertising and storage expenditures.

Net Expenditure increase to the Environment Department: \$0

Prior Action:

None.

Fiscal Impact:

For the 3rd Quarter of Fiscal Year 2018/2019, there will a net total agency increase in expenditures of \$24,870 related to the RIVTAM update, which will be paid back to WRCOG.

Attachment:

1. Fiscal Year 2018/2019 3rd Quarter Draft Budget amendment.

Item 6.A

3rd Quarter Draft Budget
Amendment for Fiscal Year
2018/2019

Attachment 1

Fiscal Year 2018/2019 3rd Quarter
Draft Budget amendment

Page Intentionally Left Blank

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: General Fund



	Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
Revenues			
Interest Revenue	80,066	31,496	48,570
Expenditures			
Insurance - Gen/Business Liab/Auto	79,115	77,040	(2,075)
Lodging	1,628	1,000	(628)
Other Incidentals	1,299	1,000	(299)
Computer Equipment/Software	3,207	3,000	(207)
Total net (increase)/decrease			45,361

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Planning



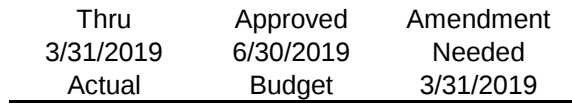
Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
-----------------------------	---------------------------------	----------------------------------

Expenditures

Salaries & Wages	179,748	541,160	(1,077)
General Legal Services	7,711	9,157	908
Postage	4	-	(4)
Travel - Mileage Reimbursement	47	-	(47)
Parking Validations	770	560	(210)
Meals	313	150	(163)
Meeting Support Services	488	243	(245)

Total net (increase)/decrease	(838)
--------------------------------------	--------------

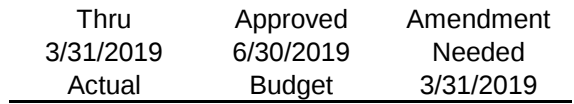
Department: Government Relations (BEYOND - 4600)



Salaries & Wages	3,506	2,373	(1,133)
General Legal Services	2,400	4,122	1,184
Postage	4	-	(4)
Travel - Mileage Reimbursement	47	-	(47)

17

Department: Government Relations (Fellowship - 4700)



Salaries & Wages	171,361	534,499	649
General Legal Services	5,311	5,035	(276)
Parking Validations	770	560	(210)
Meals	313	150	(163)

18

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Planning (Experience - 4900)



Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
-----------------------------	---------------------------------	----------------------------------

Expenditures

Salaries and Wages	4,881	4,288	(593)
Meeting Support Services	488	243	(245)

Total net (increase)/decrease (838)

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Transportation



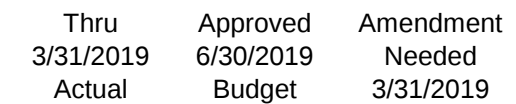
Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
-----------------------------	---------------------------------	----------------------------------

Expenditures

Parking Validations	975	2,500	633
Postage	65	24	(41)
Insurance	2,592	-	(2,592)
Cellular Phone	1,636	3,220	800
Seminars/Conferences	450	1,500	700
Lodging	299	2,000	500
Consulting Labor	130,746	31,700	(99,046)

Total net (increase)/decrease (99,046)

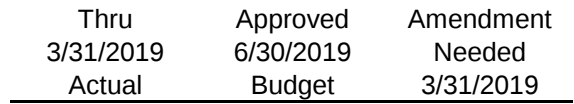
Department: Transportation (TUMF - 1148)



Parking Validations	908	2000	621
Postage	46	17	(29)
Insurance	2,592	-	(2,592)
Cellular Phone	1,636	3,220	800
Seminars/Conferences	450	1500	700
Lodging	299	2000	500

21

Department: Transportation (Transportation Planning)
--



Parking Validations	67	500	12
Postage	19	7	(12)
Total net (increase)/decrease			-

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Transportation (RivTam - 2039)



Expenditures

Consulting Labor

Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
-----------------------------	---------------------------------	----------------------------------

130,746	31,700	(99,046)
---------	--------	----------

Total net (increase)/decrease		(99,046)
--------------------------------------	--	-----------------

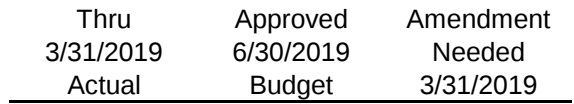
**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Energy



	Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
Revenues			
Admin Requisition Fee	25,000	-	25,000
PACE Funding Sponsor Revenue	41,228	30,573	10,655
PACE Funding Recording Revenue	11,454	2,500	8,954
Greenworks Sponsor Revenue	30,844	24,078	6,766
Expenditures			
Salaries & Wages	233	-	(233)
General Legal	25,269	12,307	(15,782)
Parking Validations	150	60	(90)
Event Support	250	-	(250)
Meeting Support Services	-	500	290
Bank Fees	19,965	15,378	(4,587)
Postage	202	157	(45)
Travel - Mileage Reimbursement	1,268	1,000	(268)
Travel - Ground Transportation	37	-	(37)
Meals	55	26	(29)
Consulting Labor	193,479	618,430	8,285
Recording Fees	7,240	2,500	(4,740)
Computer Services	2,936	2,500	(436)
Insurance - Gen / Bus / Liab	2,777	-	(2,777)
Travel - Airfare	5,361	3,500	(1,861)
Total net (increase)/decrease			28,815

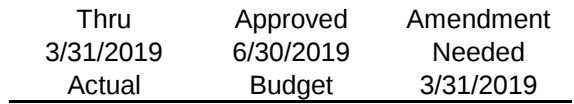
Department: Energy (Gas Co. Partnership - 2020)



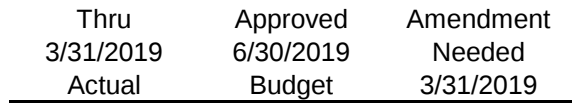
Parking Validations	55	15	(40)
Event Support	250	-	(250)
Meeting Support Services	-	500	290

25

Department: Energy (Streetlights - 2026)



Department: Energy (California First - 2103)
--



General Legal	-	3,045	225
Consulting Labor	2,180	1,955	(225)
Total net (increase)/decrease			-

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Energy (PACE Funding - 2104)



Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
-----------------------------	---------------------------------	----------------------------------

Revenues

PACE Funding Sponsor Revenue	41,228	30,573	10,655
PACE Funding Recording Revenue	11,454	2,500	8,954

Expenditures

Parking Validations	95	45	(50)
Recording Fees	7,240	2,500	(4,740)
Consulting Labor	7,378	5,848	(1,530)

Total net (increase)/decrease		13,289
--------------------------------------	--	---------------

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Energy (Greenworks - 2105)



	Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
Revenues			
Greenworks Sponsor Revenue	30,844	24,078	6,766
Expenditures			
Salaries & Wages	\$233	-	(\$233)
Total net (increase)/decrease			6,533

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Energy (Ygrene - 2106)



Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
-----------------------------	---------------------------------	----------------------------------

Revenues

General Legal Services	25,269	9,262	(16,007)
Total net (increase)/decrease			(16,007)

**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Energy (Lord Capital - 2110)



Revenues

Admin Requisition Fee

Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
-----------------------------	---------------------------------	----------------------------------

15,000

-

15,000

Total net (increase)/decrease

15,000

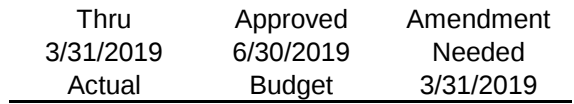
**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2019**

Department: Energy (Twain - 2115)



	Thru 3/31/2019 Actual	Approved 6/30/2019 Budget	Amendment Needed 3/31/2019
Revenues			
Admin Requisition Fee	10,000	-	10,000
Total net (increase)/decrease			10,000

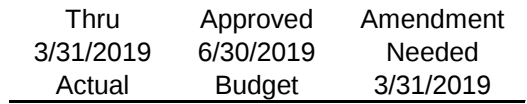
Department: Energy (California HERO - 5000)



Bank Fees	15,340	12,000	(3,340)
Computer Services	2,936	2,500	(436)
Insurance - Gen / Bus / Liab	2,777	-	(2,777)
Travel - Airfare	5,361	3,500	(1,861)
Consulting Labor	132,059	514,273	8,414

33

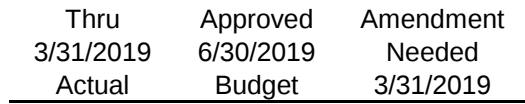
Department: Environmental



Salaries & Wages	55,608	119,460	12,553
Other Incidentals	743	286	(457)
Event Support	60,866	31,619	(29,247)
Storage	5,251	15,000	8,500
Advertisements - Newspaper	-	2,000	2,000
Advertisements - Radio & TV	20,420	39,293	6,861
Travel - Mileage Reimbursement	237	188	(49)
Supplies/Materials	540	379	(161)

34

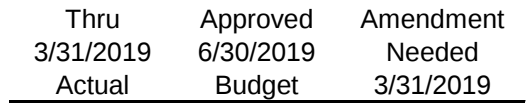
Department: Environmental (Solid Waste - 1038)



Salaries & Wages	16,108	40,304	457
Other Incidentals	743	286	(457)

35

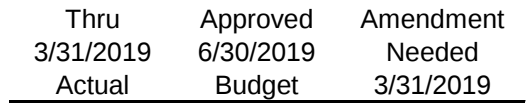
Department: Environmental (Statewide UO - 2051)



Salaries & Wages - Fulltime	34,460	67,153	8,500
Event Support	54,918	28,475	(26,443)
Storage	5,251	15,000	8,500
Advertisements - Newspaper	-	2,000	2,000
Advertisements - Radio & TV	17,070	36,525	7,443

36

Department: Environmental (Riverside UO - 2052)



Salaries & Wages	5,040	12,003	3,596
Event Support	5,948	3,144	(2,804)
Travel - Mileage Reimbursement	237	188	(49)
Supplies/Materials	540	379	(161)
Advertisement - Radio & TV	3,350	2,768	(582)

37

Page Intentionally Left Blank



Western Riverside Council of Governments Finance Directors Committee

Staff Report

Subject: Presentation by the Riverside County Sheriff

Contact: Andrew Ruiz, Interim Chief Financial Officer, aruiz@wrcog.us, (951) 405-6741

Date: April 25, 2019

The purpose of this item is to provide an overview of the role of the Riverside County Sheriff.

Requested Action:

1. Receive and file.
-

The item is reserved for a presentation from Chad Bianco, Riverside County Sheriff.

Prior Action:

None.

Fiscal Impact:

This item is informational only; therefore, there is no fiscal impact.

Attachment:

None.

Page Intentionally Left Blank



Western Riverside Council of Governments Finance Directors Committee

Staff Report

Subject: TUMF Program Activities Update: TUMF Calculation and Collection Process Update

Contact: Daniel Ramirez-Cornejo, Program Manager, dramirez-cornejo@wrcog.us, (951) 405-6712

Date: April 25, 2019

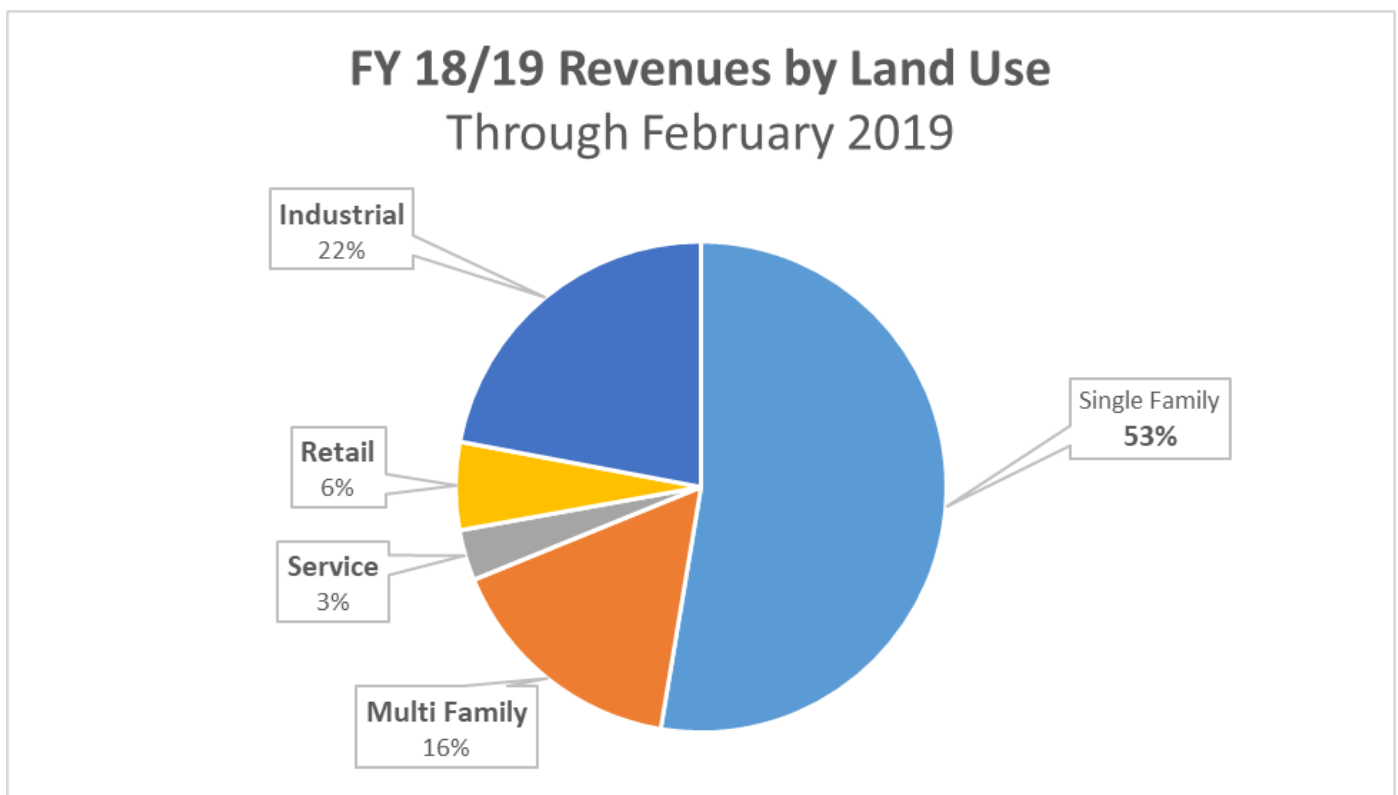
The purpose of this item is to provide an update on the TUMF revenues and implementation of the revision to the TUMF calculation project.

Requested Action:

1. Receive and file.

February 2019 TUMF Revenue

For the month of February 2019, the TUMF Program collected \$4,914,210. As shown in the chart below, of the \$40M collected this fiscal year to date, approximately 53%, or \$21M, has been from single-family residential projects, followed by approximately 22%, or \$9M, from industrial projects.



TUMF Calculation and Collection Policy Revision

In October 2018, the Executive Committee approved an update to the TUMF calculation and collection process to allow an option for member agencies to shift the responsibility for TUMF calculation and collection to WRCOG. The option to delegate TUMF calculation and collection to WRCOG will only become effective for a member agency with action by the elected body of the agency to approve the TUMF Ordinance Amendment. Sixteen-member agencies have indicated to WRCOG their intention to shift responsibility for fee calculation and collection to WRCOG and have presented or are planning to present the amended TUMF Ordinance for approval. The Cities of Beaumont, Lake Elsinore, and Perris and the County of Riverside have indicated that they will not be opting-in to the process at this time. The following table provides an update for each TUMF Program participating agency:

Agency	Opt-In	Estimated Effective Date
County of Riverside	No	
Northwest		
Riverside	In	5/1/2019
Corona	In	3/1/2019
Norco	In	5/1/2019
March JPA	In	5/1/2019
Eastvale	In	4/1/2019
Jurupa Valley	In	5/1/2019
Southwest		
Canyon Lake	In	Summer 2019
Temecula	In	4/1/2019
Lake Elsinore	No	
Murrieta	In	4/1/2019
Wildomar	In	5/1/2019
Central		
Moreno Valley	In	5/1/2019
Menifee	In	4/1/2019
Perris	No	
Pass		
Banning	In	Summer 2019
Beaumont	No	
Calimesa	In	5/1/2019
Hemet / San Jacinto		
Hemet	In	5/1/2019
San Jacinto	In	Summer 2019

Implementation of the new TUMF calculation and collection process began on March 1, 2019, in several cities and will occur on a rolling basis because implementation is contingent on TUMF participating agencies approving a TUMF Ordinance Amendment.

Online TUMF Collection Tool Development

WRCOG released a Request for Proposals (RFP) in January 2019 for services related to the development of an online fee portal for TUMF collections. This online fee portal would provide developers a second option to make TUMF payments electronically (in addition to an ACH made directly to WRCOG) and would provide an accessible tracking system for payments made.

WRCOG received a proposal from ViewPoint Government Solutions and has selected the vendor to perform the work as included in the Scope of Work of the RFP. Staff anticipates the work will be completed by August 2019 and staff will provide updates to the Committees as the portal is developed.

The Professional Services Agreement will cover a two-year period, beginning in May 2019.

Prior Action:

None.

Fiscal Impact:

This item is informational purposes only; therefore, there is no fiscal impact.

Attachment:

None.

Page Intentionally Left Blank



Western Riverside Council of Governments

Finance Directors Committee

Staff Report

Subject: Preliminary Draft Fiscal Year 2019/2020 Agency Budget

Contact: Andrew Ruiz, Interim Chief Financial Officer, aruiz@wrcog.us, (951) 405-6741

Date: April 25, 2019

The purpose of this item is to present the Agency's preliminary draft Budget for Fiscal Year 2019/2020 and seek input from Committee members.

Requested Action:

1. Discuss and provide input.

WRCOG's annual Budget is adopted every June by its General Assembly. Before adoption, the Budget is vetted through WRCOG's Committees for comment and direction. The Budget is assembled by the Agency Departments: Administration, Energy, Environment, and Transportation & Planning. The General Fund is comprised of the Administration, Energy, and Environment Departments, while TUMF is part of the Special Revenue Fund. Each Department contains its own programs and has its own source of funds. Once the Budget has been vetted through the Committees, it is presented to the General Assembly as an "Agency-wide" Budget for adoption.

Budget Review and Adoption Schedule

The preliminary draft Budget for Fiscal Year (FY) 2019/2020 will be presented according to the following schedule:

- April 10, 2019: Administration & Finance Committee (first review)
- April 18, 2019: Technical Advisory Committee (first review)
- April 25, 2019: Finance Directors Committee (first review)
- May 6, 2019: Executive Committee (first review)
- May 8, 2019: Administration & Finance Committee (second review and recommendation)
- May 16, 2019: Technical Advisory Committee (second review and recommendation)
- June 3, 2019: Executive Committee (second review and recommendation)
- June 20, 2019: General Assembly (action)

FY 2019/2020 Preliminary Draft Budget

The preliminary draft FY 2019/2020 Budget (Attachment 1) is presented by Departments (Administration, Energy, Environment, and Transportation & Planning) with each department displaying its own programs.

The "Administration Total" tab includes the default Administration Program. The majority of the revenues for the Administration Program is generated from member dues. Budgeted expenditures include salaries and benefits of Administration employees, including the Executive Director and the staff in the Government Relations, Administrative Services, and Fiscal divisions. The Administration Program also includes WRCOG's

lease and audit, bank, legal, IT, and consulting fees. Expenditures have historically exceeded revenues in this Program so the Agency charges overhead to the remaining Departments to balance the budget. The overhead is determined during the creation of the Budget and is simply the amount necessary to have revenues equal expenditures. Departments will show the amount of overhead they are paying in the General Operations line item. The amount provided by the various Departments will then be transferred out to the Administration Program to balance its budget.

The Energy Department includes the following Programs: PACE Residential; PACE Commercial; Western Riverside Energy Partnership (WREP); SoCal Gas Partnership; and the Regional Streetlight Program.

The HERO PACE residential Program has continued to decline in revenues and volumes in FY 2018/2019. WRCOG anticipates a continued decrease in the HERO residential Program and has budgeted for a 50% decrease in revenues in FY 2019/2020. In prior years, WRCOG has experienced excess revenues from the PACE Programs, specifically the CA HERO Program, which have been used to build Agency reserves and fund other Agency and member activities (such as BEYOND, Fellowship, Grant Writing, EXPERIENCE, Streetlights, CCA development, etc.). At the end of FY 2018/2019, WRCOG anticipates minimal carryover revenues, which will be used to fund the development of a Regional Energy Network (REN) and to build PACE reserves. For FY 2019/2020, WRCOG's PACE Programs will have a balanced budget with no excess revenues. With the addition of commercial PACE providers to the Program during the last year or so, staff anticipates growth in the PACE commercial market in FY 2019/2020, which could potentially bring more revenues to the Agency.

The WREP partnerships will continue to focus on supporting municipal facilities with energy efficiency retrofits and providing sustainable best practices to the community. The WREP budget was approved in early 2019, and both Southern California Edison and SoCal Gas will continue to support the Partnership on its energy initiatives for the calendar year.

The Regional Streetlight Program continues to move forward and will be self-sustaining in FY 2019/2020 through the Operations & Maintenance fee built into the purchasing of the streetlights.

The Community Choice Aggregation Program also continues to move forward and anticipates being self-sustaining and generating revenues in the coming years, which will pay back WRCOG's General Fund for the upfront costs expended toward this Program development

The Environment Department includes the Solid Waste, Clean Cities, and Used Oil Programs, which receive federal and state funding to provide services to WRCOG's member agencies.

The Transportation & Planning Department includes the following Programs: Transportation Uniform Mitigation Fee (TUMF); the Grant Writing Program, which is funded by the Agency's Carryover Funds; Transportation Planning (LTF), CAP Grant, and Adaptation Grant. The Planning Department will continue to administer the Fellowship and Experience Programs with previously allocated carryover funds from excess PACE revenues. The majority of revenues received in the Transportation Department come from the TUMF Program, which WRCOG anticipates receiving approximately \$50M in revenues from development impact fees in FY 2019/2020.

The Agency's FY 2019/2020 total Budget will present a higher total amount of revenues and expenditures than in previous years as staff will continue to include total TUMF revenue and total project expenditures in the Budget. In past years, the only portion included for TUMF was the administration fee WRCOG received from the Program. The revenue and expenditures will continue to include 100% of the TUMF Program's total revenue and expenditures. Because of this additional amount for TUMF, total Agency revenue for FY 2019/2020, plus transfers from other departments for overhead, is projected to be \$57,728,828 against total Agency expenditures of \$55,208,828.

Additionally, WRCOG has set three fiscal-related goals going into Fiscal Year 2019/2020: Reduce CalPERS Unfunded Liability; sublease some office space; and expand commercial PACE. The CalPERS Unfunded Liability is a liability of retirement contributions that public agencies are expected to pay back over a 30-year period to CalPERS. Staff reached out to CalPERS earlier this year and was notified that CalPERS does not

expect to make any returns on its investments and anticipates the Unfunded Liability to increase approximately 15% for WRCOG. Currently, WRCOG's Unfunded Liability is approximately \$3M, which means it would increase to \$3.4M. Also, the 30-year payback period has a premium built in, so if WRCOG were to pay their Unfunded Liability over a 30-year period, total payments on \$3.4M would be \$6.6M. Staff is currently considering options on paying down a portion of the Unfunded Liability, changing the terms to a 10-, 15- or 20-year payback, or a combination thereof, as WRCOG would realize significant savings compared to paying it back to CalPERS as it is currently structured.

WRCOG moved to Citrus Towers in January 2018 and has not yet fully utilized the entire 12,700 square feet and does not anticipate utilizing it all in the near term, therefore, WRCOG is looking to sublease some office space in order to generate additional revenues for the agency. Staff is currently in conversations with David Tausig & Associates (DTA) on subleasing approximately 2,000 square feet, but nothing has yet been finalized.

Since 2018, staff has actively sought to add additional C-PACE providers to operate within the WRCOG Statewide PACE footprint. In addition to Greenworks Lending, staff have onboarded Clean Fund, Twain Financial Partners, Lord Capital PACE, LLC and are in the process of onboarding Lever Capital. Apart from Clean Fund, all these providers can operate statewide through the WRCOG PACE Program. C-PACE is distinguished from R-PACE in that the financing can be used for new commercial construction, seismic strengthening and refinancing; these attributes are making C-PACE a more attractive financing option. Additionally, the project size for many C-PACE assessments exceed \$1,000,000 and staff is now seeing project sizes in excess of \$20,000,000. As more commercial banks and developers become aware of the benefits of C-PACE, staff thinks this will result in significant increases in activity and, therefore, revenue to WRCOG.

Prior Actions:

April 18, 2019: The Technical Advisory Committee received and filed.

April 10, 2019: The Administration & Finance Committee received and filed.

Fiscal Impact:

All known and expected revenues and expenditures impacting the Agency have been budgeted for Fiscal Year 2019/2020 but will be continually updated throughout the budget process.

Attachment:

1. Preliminary Draft Summary Agency Budget for Fiscal Year 2019/2020.

Page Intentionally Left Blank

Item 6.D

Preliminary Draft Fiscal Year
2019/2020 Agency Budget

Attachment 1

Preliminary Draft Summary Agency
Budget for Fiscal Year 2019/2020

Page Intentionally Left Blank



**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2020**

Total Agency Budget

Revenues	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
Member Dues	\$ 311,410	\$ 311,410	\$ 311,410
General Assembly Revenue	11,600	300,000	300,000
Interest Revenue - Other	80,066	31,496	25,000
WRCOG HERO Revenue	196,865	480,573	212,500
Other HERO Revenue	150,373	149,833	680,000
Statewide HERO Revenue	833,097	1,650,000	807,500
Gas Company Revenue	56,941	86,676	108,400
SoCal Edison Revenue	75,123	86,750	108,438
PACE Commercial Revenue	30,844	34,078	165,000
PACE Residential Recording Rev	107,508	122,500	111,800
Statewide HERO Recording fee Rev	520,365	600,000	616,700
PACE Commercial Recording Rev	445	7,500	17,500
Regional Streetlights Revenue	261,500	300,000	187,511
NW Clean Cities - Member Dues	122,000	120,000	128,000
NW Clean Cities - Federal	18,500	12,500	82,500
Solid Waste	122,248	107,313	107,313
Statewide Used Oil Grant Revenue	203,820	228,820	377,654
CAP Grant Revenue	8,973	-	125,000
Adaptation Grant Revenue	-	-	125,000
LTF Revenue	775,500	675,000	775,000
RIVTAM Revenue	100,000	150,000	140,000
TUMF Admin Commerical	33,242	110,645	47,284
TUMF Admin Retail	77,114	130,094	109,687
TUMF Admin Industrial	353,126	272,663	502,285
TUMF Admin Single Family	788,576	1,144,551	1,121,669
TUMF Admin Multi-Family	139,957	142,045	199,074
Commerical/Service	797,812	2,718,853	1,134,806
Retail	1,850,746	3,142,672	2,632,497
Industrial	8,475,022	6,314,301	12,054,852
Single Family	18,925,836	27,492,115	26,920,065
Multi-Family	3,358,962	3,352,059	4,777,779
Carryover Fund Transfer In	1,456,738	1,456,738	720,000
Total Revenues & Carryover	\$ 40,244,310	\$ 52,231,187	\$ 55,732,226
Overhead Transfer In	\$ 1,483,740	\$ 2,278,335	\$ 1,996,602
Total Revenues & Overhead	\$ 41,728,050	\$ 54,509,522	\$ 57,728,828
Expenses	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
Salaries & Wages - Fulltime	\$ 1,138,281	\$ 2,643,180	\$ 2,111,347
Fringe Benefits	500,079	817,283	689,131
CalPERS OPEB Paydown	152,727	200,000	200,000
Overhead Allocation	1,391,598	2,092,412	1,893,320
General Legal Services	269,404	465,035	387,000
OPEB Funding	98,823	98,823	98,823
Audit Svcs - Professional Fees	25,480	27,500	30,500

Bank Fees	27,159	19,000	38,512
Commissioners Per Diem	38,265	62,500	62,500
Parking Cost	8,925	18,578	16,400
Office Lease	269,836	400,000	465,000
WRCOG Auto Fuels Expenses	924	1,250	1,500
WRCOG Auto Maintenance Expense	84	84	500
Parking Validations	2,249	10,000	10,000
Staff Recognition	261	800	800
Coffee and Supplies	261	3,000	2,500
Event Support	132,010	130,861	187,283
Program/Office Supplies	9,886	23,988	22,263
Computer Equipment/Supplies	1,327	8,000	4,500
Computer Software	3,127	31,124	26,500
Rent/Lease Equipment	9,185	30,000	30,000
Membership Dues	19,472	31,500	32,500
Subscription/Publications	1,025	1,025	2,000
Meeting Support Services	1,744	9,498	10,198
Postage	2,694	6,043	5,600
Other Expenses	463	883	1,250
Storage	5,251	15,348	10,000
COG HERO Share Expenses	3,444	15,000	10,000
Printing Services	1,670	4,320	7,500
Computer Hardware	2,664	14,100	9,500
Misc. Office Equipment	-	1,000	1,000
Communications - Regular Phone	12,672	15,000	16,000
Communications - Cellular Phones	6,260	20,291	17,500
Communications - Computer Services	24,933	57,500	57,500
Communications - Web Site	6,932	8,000	8,000
Equipment Maintenance - General	4,451	10,000	10,000
Equipment Maintenance - Comp/Software	17,776	21,024	21,250
Insurance - Errors & Omissions	9,000	9,000	11,500
Insurance - Gen/Busi Liab/Auto	82,594	77,890	92,500
WRCOG Auto Insurance	1,954	-	2,000
Recording Fee	200,932	480,500	254,339
Seminars/Conferences	1,724	12,628	11,835
General Assembly Expenses	69,034	300,000	300,000
Travel - Mileage Reimbursement	7,210	21,367	18,750
Travel - Ground Transportation	1,280	3,448	5,160
Travel - Airfare	6,833	9,324	12,250
Lodging	4,309	6,640	7,500
Meals	2,678	6,434	8,809
Other Incidentals	5,811	10,411	6,600
Training	419	9,250	9,250
Supplies/Materials	3,546	8,033	22,350
OPEB Repayment	-	71,053	110,526
Staff Education Reimbursement	-	12,500	7,500
Advertising Media - Newspaper Ad	-	2,000	10,000
Advertisement Radio & TV Ads	20,420	39,293	72,000
Consulting Labor	1,330,006	2,343,341	2,264,782
Computer Equipment/Software	1,879	6,500	3,000
TUMF Project Reimbursement	22,006,311	38,000,000	45,000,000
Transfer Out to Reserves	-	-	480,000
Total Expenses	\$ 27,950,039	\$ 48,763,562	\$ 55,208,828
Surplus (Deficit)		\$	2,520,000



**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2020**

Total Administration Budget

Revenues	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
Member Dues	\$ 311,410	\$ 311,410	\$ 311,410
General Assembly Revenue	11,600	300,000	300,000
Interest Revenue - Other	80,066	31,496	25,000
Total Revenues	\$ 390,276	\$ 695,630	\$ 636,410
Overhead Transfer In	\$ 1,483,740	\$ 2,225,611	\$ 1,996,602
Total Overhead & Revenues	\$ 1,874,016	\$ 2,921,241	\$ 2,633,012
Expenses	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
Salaries & Wages - Fulltime	\$ 298,705	\$ 631,095	\$ 464,260
Fringe Benefits	172,941	277,903	202,102
Fringes - Retirements	152,727	200,000	200,000
General Legal Services	53,219	75,000	75,000
OPEB Expense	98,823	98,823	98,823
Audit Svcs - Professional Fees	25,480	27,500	30,500
Bank Fees	230	2,000	2,000
Commissioners Per Diem	36,315	60,000	60,000
Parking Cost	5,433	10,000	10,000
Office Lease	269,836	400,000	465,000
WRCOG Auto Fuels Expenses	924	1,250	1,500
WRCOG Auto Maintenance Expense	84	84	500
Parking Validations	2,249	10,000	10,000
Staff Recognition	261	800	800
Coffee and Supplies	261	3,000	2,500
Event Support	33,982	57,960	50,000
Program/Office Supplies	8,014	15,500	15,000
Computer Equipment/Supplies	140	1,000	1,000
Computer Software	1,304	20,000	20,000
Rent/Lease Equipment	9,185	30,000	30,000
Membership Dues	18,872	30,000	30,000
Subscription/Publications	568	568	1,000
Postage	975	2,500	2,500
Printing Services	-	150	500
Computer Hardware	1,704	11,000	8,000
Communications - Regular Phone	12,672	15,000	16,000
Communications - Cellular Phones	2,177	10,500	8,500
Communications - Computer Services	22,697	55,000	55,000
Communications - Web Site	6,932	8,000	8,000
Equipment Maintenance - General	4,451	10,000	10,000
Equipment Maintenance - Comp/Software	17,752	20,000	20,000
Insurance - Errors & Omissions	9,000	9,000	11,500
Insurance - Gen/Busi Liab/Auto	77,040	77,040	82,000
WRCOG Auto Insurance	1,954	-	2,000
Seminars/Conferences	135	4,000	3,000
General Assembly Expenses	69,034	300,000	300,000

Travel - Mileage Reimbursement	487	2,500	2,000
Travel - Ground Transportation	367	1,000	1,500
Travel - Airfare	565	2,000	2,000
Lodging	573	1,000	1,000
Meals	723	3,000	2,500
Other Incidentals	1,149	1,000	1,000
Training	270	5,000	5,000
OPEB Repayment	110,526	71,053	110,526
Staff Education Reimbursement	-	12,500	7,500
Consulting Labor	98,376	151,320	200,000
Computer Equipment/Software	1,879	3,000	3,000
Total Expenses	\$ 1,648,041	\$ 2,748,394	\$ 2,633,012



Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2020

Total Energy Budget

Revenues	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
WRCOG HERO Revenue	\$ 196,865	\$ 480,573	\$ 212,500
Other HERO Revenue	150,373	149,833	680,000
Statewide HERO Revenue	833,097	1,650,000	807,500
Gas Company Revenue	56,941	86,676	108,400
SoCal Edison Revenue	75,123	86,750	108,438
PACE Commercial Revenue	30,844	34,078	165,000
PACE Residential Recording Rev	107,508	122,500	111,800
Statewide HERO Recording fee Rev	520,365	600,000	616,700
PACE Commercial Recording Rev	445	7,500	17,500
Regional Streetlights Revenue	261,500	300,000	187,511
Total Revenues	\$ 2,243,061	\$ 3,517,910	\$ 3,015,349

Expenses	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
Salaries & Wages	\$ 284,390	\$ 628,693	\$ 546,637
Fringe Benefits	155,042	264,945	206,109
Overhead Allocation	545,612	820,000	890,000
GENERAL LEGAL SERVICES	161,638	332,500	238,000
Bank Fee	18,255	17,000	20,000
Commissioners Per Diem	1,950	2,500	2,500
Parking Validations	515	4,100	2,650
Statewide - Event Support	16,020	9,000	24,500
General Supplies	1,229	5,450	2,950
Computer Supplies	1,169	6,000	2,500
Computer Software	699	10,000	5,000
NWCC- Membership Dues	600	1,000	1,000
Subscriptions/Publications	32	32	250
Meeting Support Services	797	5,000	3,348
Postage	1,659	3,515	2,700
Other Expenses	-	500	500
COG HERO Share Expenses	3,444	15,000	10,000
Computer/Hardware	960	3,100	1,500
Misc. Office Equipment	-	1,000	1,000
Cellular Phone	2,270	5,500	4,500
Communications Computer Servic	2,236	2,500	2,500
Equipmebt Maintenance-Computer	-	1,000	1,000
Insurance - Gen/Busi Liab/Auto	2,777	-	3,500
Recording Fee	200,932	480,500	254,339
Seminar/Conferences	1,027	5,500	4,685
Travel - Mileage Reimbursement	3,520	7,750	6,750
Travel - Ground Transportatoin	628	1,500	1,650
Travel - Airfare	5,945	6,000	8,500
Lodging	3,096	3,000	3,500
Meals	627	1,300	2,609
Statewide Other Incidentals	3,277	8,000	4,000
Training	149	3,750	3,750

Surplus (Deficit)	\$	-
-------------------	----	---



Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2020

Total Environmental Budget

Revenues	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
NW Clean Cities - Member Dues	\$ 122,000	\$ 120,000	\$ 128,000
NW Clean Cities - Federal	18,500	12,500	82,500
Solid Waste	122,248	107,313	107,313
Statewide Used Oil Grant Revenue	203,820	228,820	377,654
Total Revenues	\$ 466,568	\$ 468,633	\$ 695,467

Expenses	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
Salaries & Wages - Fulltime-OPP8	\$ 65,303	\$ 172,243	\$197,629
Fringe Benefits	35,695	53,694	60,061
Overhead Allocation	38,573	57,860	113,320
General Legal Services	368	500	2,000
Parking Validations	291	475	1,250
Event Support-OPP8	81,559	62,901	112,283
Program/Office Supplies	22	1,450	2,813
Membership Dues	-	500	1,500
SWMD - SUBSCRIP/PUBLICATION	32	32	250
Meeting Support Services	427	3,255	6,600
Other Expenses	221	133	500
Storage-OPP8	5,251	15,000	10,000
Printing Services	-	2,500	5,000
SW WMRD-Cellular Phones	304	1,000	1,000
Insurance - Gen/Busi Liab/Auto	185	850	2,000
Seminars/Conferences	128	1,128	2,000
Travel - Mileage Reimbursement	947	3,688	4,500
Travel - Ground Transportation	95	345	1,100
Travel-AirFare	324	324	750
Meals	329	529	2,100
SWMD - Other Incidentals	641	736	1,100
Training	-	500	500
Supplies/Materials	3,541	5,030	16,600
Advertising Media - Newspaper Ad	-	2,000	10,000
Advertisement Radio & TV Ads	20,420	39,293	72,000
Consulting Labor	37,642	42,668	68,611
Total Expenses	\$ 293,987	\$ 468,635	\$ 695,467

Surplus (Deficit) \$ -



**Western Riverside Council of Governments
Annual Budget
For the Year Ending June 30, 2020**

Total Transportation & Planning Budget

Revenues

	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
CAP Grant Revenue	\$ 8,973	\$ -	\$ 125,000
Adaptation Grant Revenue	-	-	125,000
LTF Revenue	775,500	675,000	775,000
RIVTAM Revenue	100,000	150,000	140,000
TUMF Admin Commerical	33,242	110,645	47,284
TUMF Admin Retail	77,114	130,094	109,687
TUMF Admin Industrial	353,126	272,663	502,285
TUMF Admin Single Family	788,576	1,144,551	1,121,669
TUMF Admin Multi-Family	139,957	142,045	199,074
Commerical/Service	797,812	2,718,853	1,134,806
Retail	1,850,746	3,142,672	2,632,497
Industrial	8,475,022	6,314,301	12,054,852
Single Family	18,925,836	27,492,115	26,920,065
Multi-Family	3,358,962	3,352,059	4,777,779
Carryover Fund Transfer In	1,456,738	1,456,738	720,000
Total Revenues & Carryover	\$ 37,220,023	\$ 47,601,738	\$ 51,385,000

Expenses

	Actual 2/28/2019	Budget 6/30/2019	Proposed 6/30/2020
Salaries & Wages Fulltime	\$ 446,396	\$ 1,211,149	\$ 902,821
Fringe Benefits	136,401	220,741	220,858
Overhead Allocation	807,413	1,214,552	890,000
General Legal Services	54,178	57,035	72,000
Bank Fees	8,674	-	16,512
Parking Validations	2,687	4,003	2,500
Event Support	450	1,000	500
General Supplies	621	1,588	1,500
Computer Supplies	17	1,000	1,000
Computer Software	1,124	1,124	1,500
Subscriptions/Publications	392	392	500
Meeting Support Services	519	1,243	250
POSTAGE	60	28	400
Other Household Expenses	242	250	250
Printing Services	1,670	1,670	2,000
Cellular Phone	1,509	3,291	3,500
Computer Maintenance	24	24	250
Insurance - Gen/Busi Liab/Auto	2,592	-	5,000
Seminar/Conferences	435	2,000	2,150
Travel - Mileage Reimbursement	2,256	7,429	5,500
Travel - Ground Transportation	190	603	910
Travel-AirFare	-	1,000	1,000
Lodging	640	2,640	3,000
Meals	1,000	1,605	1,600
Other Incidentals	743	675	500
Supplies/Materials	5	375	1,000
Consulting Labor	972,683	1,399,418	1,568,000

TUMF Project Reimbursement	22,006,311	38,000,000	45,000,000
Transfer Out to Reserves			160,000
Total Expenses	\$ 24,456,792	\$ 42,134,834	\$ 48,865,001
	Surplus (Deficit)	\$	-