



Western Riverside Council of Governments Finance Directors Committee

REVISED AGENDA

**Thursday, November 17, 2022
1:00 PM**

**Western Riverside Council of Governments
3390 University Avenue, Suite 200
Riverside, CA 92501**

[Join Zoom Meeting](#)

Meeting ID: 857 2115 1257

Passcode: 682600

Dial in: (669) 900 9128 U.S.

SPECIAL NOTICE – COVID-19 RELATED PROCEDURES IN EFFECT

Due to the State or local recommendations for social distancing resulting from the threat of Novel Coronavirus (COVID-19), this meeting is being held via Zoom under Assembly Bill (AB) 361 (Government Code Section 54953). Pursuant to AB 361, WRCOG does not need to make a physical location available for members of the public to observe a public meeting and offer public comment. AB 361 allows WRCOG to hold Committee meetings via teleconferencing or other electronic means and allows for members of the public to observe and address the committee telephonically or electronically.

In addition to commenting at the Committee meeting, members of the public may also submit written comments before or during the meeting, prior to the close of public comment to jleonard@wrcog.us.

Any member of the public requiring a reasonable accommodation to participate in this meeting in light of this announcement shall contact Janis Leonard 72 hours prior to the meeting at (951) 405-6702 or jleonard@wrcog.us. Later requests will be accommodated to the extent feasible.

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

- 1. CALL TO ORDER (Ernie Reyna, Chair)**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT**

At this time members of the public can address the Committee regarding any items within 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. 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. Summary Minutes from the August 25, 2022, Finance Directors Committee Special Meeting

Requested Action(s): 1. Approve the Summary Minutes from the August 25, 2022, Finance Directors Committee Special meeting.

B. Finance Department Activities Update

Requested Action(s): 1. Receive and file.

C. Approval of Finance Directors Committee Meeting Schedule for 2023

Requested Action(s): 1. Approve the schedule of Finance Directors Committee meetings for 2023.

5. REPORTS / DISCUSSION

Members of the public will have an opportunity to speak on agenda items at the time the item is called for discussion.

A. The Economy and Financial Markets and Investment Policy Discussion

Requested Action(s): 1. Receive and file.

B. American Rescue Plan Act (ARPA) Discussion

Requested Action(s): 1. Receive and file.

C. Fiscal Year 2022/2023 Q1 Financial Update

Requested Action(s):

1. Recommend that the Executive Committee approve an amendment to the adopted WRCOG 2022/2023 Fiscal Year Budget to increase revenues by \$8.5M with an increase of legal costs to \$1M associated with the Beaumont litigation.
2. Recommend that the Executive Committee approve the addition of two positions to the adopted WRCOG 2022/2023 Fiscal Year Budget - a Staff Analyst position in the Transportation & Planning Department (TUMF Program) and a Staff Analyst position in the Energy Department (I-REN Program).

6. ITEMS FOR FUTURE AGENDAS

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

7. GENERAL ANNOUNCEMENTS

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

8. NEXT MEETING

The next Finance Directors Committee meeting is scheduled for Thursday, February 23, 2023, at 1:00 p.m., on the Zoom platform with the option for Committee members to attend in-person.

9. ADJOURNMENT

Finance Directors Committee

Minutes

1. CALL TO ORDER

The Special meeting of the WRCOG Finance Directors Committee was called to order on August 25, 2022, at 1:01 p.m. by Chair Javier Carcamo on the Zoom platform.

2. PLEDGE OF ALLEGIANCE

Chair Carcamo led members and guests in the Pledge of Allegiance.

3. ROLL CALL

- City of Calimesa - Celeste Reid
- City of Canyon Lake - Terry Shea
- City of Corona - Christine Thompson*
- City of Hemet - Lorena Rocha
- City of Jurupa Valley - Connie Cardenas*
- City of Lake Elsinore - Brendan Rafferty
- City of Moreno Valley - Brian Mohan
- City of Murrieta - Javier Carcamo (Chair)
- City of Norco - Lisette Free
- City of Perris - Ernie Reyna
- City of Riverside - Kristie Thomas
- City of San Jacinto - Erika Gomez
- City of Wildomar - Bob Howell
- Eastern Municipal Water District (EMWD) - John Adams*
- Western Municipal Water District (WMWD) - Kevin Mascaro

*Arrived after Roll Call

4. PUBLIC COMMENTS

There were no public comments.

5. SELECTION OF FINANCE DIRECTORS COMMITTEE LEADERSHIP FOR FISCAL YEAR 2022/2023

A. Recognition of Outgoing Chair and Leadership Selection for Fiscal Year 2022/2023

Action:

1. Selected Ernie Reyna, City of Perris, as Chair, Connie Cardenas, City of Jurupa Valley, as Vice-Chair, and Erika Gomez, City of San Jacinto, as Second Vice-Chair.

(Perris / Murrieta) 14 yes; 0 no; 0 abstention. Item 5.A was approved.

Incoming Chair Ernie Reyna continued the meeting.

6. CONSENT CALENDAR – (Wildomar / Canyon Lake) 14 yes; 0 no; 0 abstention. Items 6.A and 6.B were approved.

A. Summary Minutes from the April 28, 2022, Finance Directors Committee Meeting

Action:

1. Approved the Summary Minutes from the April 28, 2022, Finance Directors Committee meeting.

B. Finance Department Activities Update

Action:

1. Received and filed.

7. REPORTS / DISCUSSION

A. The Economy and Financial Markets

Richard Babbe, Managing Director, Public Financial Management, reported on the current market themes which includes a strong labor market, interest rates going up, unemployment continuing to be low and inflation continuing trend high. The decrease in inflation has been driven by decreases, on a relative basis, of oil prices. Increases in food were offset by decreases on a month-to-month basis of energy prices. Overall, the job market remains strong.

Nationwide, the unemployment rate continues to go down. While the Riverside / San Bernardino / Orange County area has also seen a decrease, there was a slight uptick in June.

There is some weakness in leading indicators, a composite of indices which include measures of monthly / weekly employment, building permits, the spread between various treasury yields, SMP 500 index, and consumer sentiment.

While GDP has declined for two quarters in a row, meeting the definition of a recession, there are other ways that a recession is defined; however, Bloomberg does anticipate that a recession will likely come soon, if it isn't already here.

WRCOG's investments continue to follow a conservative investment approach and have continued to outperform the benchmark Treasury Index.

Action:

1. Received and filed.

B. Approval of Revised Finance Directors Committee 2022 Meeting Schedule

Andrew Ruiz, WRCOG Chief Financial Officer, reported that staff are preparing next year's meeting

schedule to align the the Agency's budget schedule, and would like to push out the last meeting of this year from October to November to better accommodate that schedule.

Action:

1. Approved the revised Finance Directors Committee meeting schedule for 2022.

(EMWD / Wildomar) 14 yes; 0 no; 0 abstention. Item 7.B was approved.

C. 4th Quarter Draft Budget Amendment for Fiscal Year 2021/2022

Andrew Ruiz, WRCOG Chief Financial Officer, reported that overall, there will be a net increase in revenues of \$29M, primarily due to the TUMF Program having much higher-than-anticipated collections for Q4 of Fiscal Year 2021/2022.

There is no net increase in expenditures to any Program, meaning wherever there was an overage within a Program, other line items that were under budget were reduced to offset the line items that went over budget. Mr. Ruiz reviewed the budget changes of each department with Committee members.

The budget amendment process will change in Fiscal Year 2022/2023, as the Executive Director now has authority to make changes to the budget to a certain degree, but changes will still be disclosed through a mid-year budget update, and any large items will still go through the committee approval process.

Action:

1. Recommended that the Executive Committee approve the 4th Quarter draft Budget Amendment for Fiscal Year 2021/2022.

(EMWD / Canyon Lake) 15 yes; 0 no; 0 abstention. Item 7.C was approved.

D. Fiscal Year 2021/2022 TUMF Collection Update

Chris Gray, WRCOG Deputy Executive Director, reported that in Fiscal Year 2021/2022, the TUMF Program collected \$77M, which is the 3rd highest year in the history of the Program.

The agencies with the highest collections included Riverside County, and the Cities of Beaumont, Hemet, Menifee, and Moreno Valley. Agencies that saw the largest uptick in collections include the Cities of Banning, Hemet, Jurupa Valley, and Norco.

There has been a slow but steady increase since 2017/2018 with the exception of 2019/2020 with due to the COVID-19 pandemic. Approximately 67% of all collections were from single-family dwelling units with 17% of collections from industrial development.

Staff continues to monitor development applications and not seen any drop-off in the number of applications; however, staff does anticipate some drop-off from the current levels.

Action:

1. Received and filed.

8. REPORT FROM THE CHIEF FINANCIAL OFFICER

Andrew Ruiz, WRCOG Chief Financial Officer, reported that staff plans to meet with each Finance Director to discuss their accounting software, as WRCOG is exploring a new accounting software. Additionally, staff are also seeking input from the Finance Directors regarding WRCOG's Strategic Plan's fiscal objectives.

9. ITEMS FOR FUTURE AGENDAS

Committee member Celeste Reid would like a nuts and bolts presentation on WRCOG.

Committee member Connie Cardenas asked about the recruitment of engineers.

10. GENERAL ANNOUNCEMENTS

There were no general announcements.

11. NEXT MEETING

The next Finance Directors Committee meeting is scheduled for Thursday, November 17, 2022, at 1:00 p.m., on the Zoom platform.

12. ADJOURNMENT

The meeting of the Finance Directors Committee adjourned at 2:03 p.m.



Western Riverside Council of Governments Finance Directors Committee

Staff Report

Subject: Finance Department Activities Update
Contact: Andrew Ruiz, Chief Financial Officer, aruiz@wrcog.us, (951) 405-6740
Date: November 17, 2022

Requested Action(s):

1. Receive and file.

Purpose:

The purpose of this item is to provide an update on the Agency financials through September 2022.

WRCOG 2022-2027 Strategic Plan Goal:

Goal #3 - Ensure fiscal solvency and stability of the Western Riverside Council of Governments.

Background:

On January 12, 2022, the Executive Committee adopted a new Strategic Plan with specific fiscal-related goals:

1. Maintain sound, responsible fiscal policies.
2. Develop a process to vet fiscal impact(s) and potential risk(s) for all new programs and projects.
3. Provide detailed financial statements for public review online.

Regarding goal #1, staff have planned out a process to go through and revise all of its fiscal-related policies and plan to have them vetted and revised by the end of the fiscal year. Staff will begin by updating its investment policy with the assistance of its financial advisor, Public Financial Management (PFM), and will seek input from the Finance Directors Committee at its next meeting.

Regarding goal #3, staff have updated the public financial statements with significantly more detail, including breaking out each line item by fund, department, and program. These detailed financial statements provide more transparency into each of the Agency's funds and programs.

As staff continue to work through these goals, input through WRCOG's Committee structure will be important to ensure the goals are being met.

Financial Report Summary Through September 2022

The Agency's Financial Report summary through September 2022, a detailed overview of WRCOG's financial statements in the form of combined Agency revenues and costs, plus a detailed breakout, is

provided as an attachment to this Staff Report.

Also in this agenda for presentation is a 1st quarter financial update, under Report Item 5.C.

Fiscal Year (FY) 2021/2022 Year End and Agency Audit

FY 2021/2022 has now ended and the Agency's books have now been closed. WRCOG will be utilizing the services of the audit firm Van Lant and Fankhanel (VLF) to conduct its financial audit. During FY 2021/2022, an RFP was released for financial auditing services as a Government Finance Officers Association (GFOA) best practice, as WRCOG has utilized auditing firm Rogers, Anderson, Malody and Scott for the past five years. WRCOG ended up selecting a new audit firm (VLF) to conduct its audits based on the results of the RFP.

In July 2022, VLF conducted the first phase of the audit, known as the interim audit, which involves preliminary audit work that is conducted prior to the books being fully closed. The interim audit tasks are conducted in order to gain an understanding of the Agency's processes during the year and to compress the period needed to complete the final audit after the books have been closed. The interim audit has now been completed and the full audit has started in October 2022 with expected completion by the end of November.

Prior Action(s):

None.

Fiscal Impact:

Finance Department activities are included in the Agency's adopted Fiscal Year 2022/2023 Budget under the Administration Department under Fund 110.

Attachment(s):

[Attachment 1 - Sept 2022 Agency Financials](#)



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Description	Actual	FY 23 Budget	Variance
Revenues			
Member Dues	\$ 294,410	\$ 294,410	\$ -
Fellowship	-	100,000	(100,000)
Operating Transfer Out	443,120	2,476,847	2,033,727
Solid Waste - SB1383	117,593	117,593	-
PACE Revenue	6,375	-	(6,375)
Hero Admin Fees	183,300	2,725,000	2,541,700
WRCOG HERO CAFTA Revenue	-	150,000	150,000
PACE Commercial Sponsor Revenue	-	50,000	50,000
Regional Streetlights Revenue	43,276	135,542	92,266
Solid Waste	124,206	173,157	48,951
Used Oil Grants	198,398	198,398	-
Air Quality - Other Reimburse	126,000	270,167	144,167
IREN - Public Sector	173,185	10,038,349	9,865,164
REAP Revenue	151,479	1,050,000	898,521
LTF Revenue	70,000	70,000	-
Operations and Maintenance	-	-	-
LTF Revenue	1,002,500	930,000	(72,500)
Other Misc Revenue-RIVTAM	7,000	25,000	18,000
Commerical/Service	324,767	1,560,000	1,235,233
Retail	464,807	4,160,000	3,695,193
Industrial	6,369,701	8,320,000	1,950,299
Residential/Multi/Single	12,463,156	36,400,000	23,936,844
Multi-Family	3,854,841	4,680,000	825,159
Beaumont TUMF Settlement Revenue	1,500,000	900,000	(600,000)
Interest Revenue - Other	16,946	5,000	(11,946)
Citizens Trust Investment Interest	-	275,000	275,000
Total Revenues	\$ 27,935,061	\$ 75,104,463	\$ 46,969,402
Expenses			
Salaries & Wages - Fulltime	\$ 556,169	\$ 3,064,926	\$ 2,508,756
Fringe Benefits	654,865	1,399,419	744,555
Overhead Allocation	443,120	2,174,586	1,731,466
General Legal Services	911,883	1,551,600	639,717
Audit Svcs - Professional Fees	-	30,000	30,000
Bank Fees	-	67,008	67,008
Commissioners Per Diem	17,100	72,000	54,900
Parking Cost	7,241	28,000	20,759
Office Lease	87,702	340,000	252,298
WRCOG Auto Fuels Expenses	41	1,000	959
WRCOG Auto Maintenance Expense	-	500	500
Parking Validations	711	14,100	13,390
Staff Recognition	1,660	3,100	1,440
Coffee and Supplies	97	2,500	2,403
Event Support	46,010	165,000	118,990
Program/Office Supplies	5,429	22,800	17,371
Computer Equipment/Supplies	-	7,000	7,000
Computer Software	20,907	104,500	83,593
Rent/Lease Equipment	2,534	15,000	12,466
Membership Dues	9,561	59,250	49,689
Subscription/Publications	8,780	8,950	170
Meeting Support Services	96	3,350	3,254



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Description	Actual	FY 23 Budget	Variance
Postage	773	8,250	7,477
Other Household Exp	784	2,600	1,816
Storage	1,299	5,500	4,201
Printing Services	1,324	4,650	3,326
Computer Hardware	60	9,000	8,940
Misc. Office Equipment	58	1,000	942
Communications - Regular Phone	5,535	17,500	11,965
Communications - Cellular Phones	2,046	16,900	14,854
Communications - Computer Services	5,372	40,000	34,628
Communications - Web Site	-	8,000	8,000
Equipment Maintenance - Comp/Software	-	7,500	7,500
Maintenance - Building and Improvement	5,353	12,000	6,647
Insurance - Errors & Omissions	-	50,000	50,000
Insurance - Gen/Busi Liab/Auto	7,001	54,266	47,265
WRCOG Auto Insurance	-	6,000	6,000
Data Processing Support	1,776	8,000	6,224
Recording Fee-PACE	1,331	14,000	12,669
Seminars/Conferences	158	24,850	24,692
Travel - Mileage Reimbursement	100	20,030	19,930
Travel - Ground Transportation	124	10,300	10,176
Travel - Airfare	-	36,750	36,750
Lodging	2,983	80,600	77,617
Meals	390	10,730	10,340
Other Incidentals	-	1,500	1,500
Training	120	33,250	33,130
OPEB Repayment	-	110,526	110,526
Supplies/Materials	-	8,900	8,900
Advertising Media - Newspaper Ad	29,000	29,048	48
Staff Education Reimbursement	-	7,500	7,500
Compliance Settlements	40,280	200,000	159,720
Direct Costs	-	1,660,177	1,660,177
Consulting Labor	391,226	8,018,122	7,626,896
TUMF Project Reimbursement	-	25,000,000	25,000,000
COG REN Reimbursement	-	1,474,000	1,474,000
Total Expenses	\$ 3,270,999	\$ 46,126,038	\$ 42,855,038



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Administration								
Revenues								
110	12	40001	0	0	Member Dues	\$ 294,410	\$ 294,410	\$ -
110	12	49001	0	0	Interest Revenue - Other	16,946	5,000	(11,946)
110	12	97001	0	0	Operating Transfer Out	443,120	2,476,847	2,033,727
Total Revenues						\$ 754,476	\$ 2,776,257	\$ 2,021,780
Expenses								
110	12	60001	0	0	Salaries & Wages - Fulltime	\$ 185,707	\$ 944,788	\$ 759,081
110	12	61000	0	0	Fringe Benefits	324,496	449,211	124,715
110	12	65101	0	0	General Legal Services	19,313	115,000	95,687
110	12	65401	0	0	Audit Svcs - Professional Fees	-	30,000	30,000
110	12	65505	0	0	Bank Fees	-	2,000	2,000
110	12	65507	0	0	Commissioners Per Diem	17,100	70,000	52,900
110	12	71615	0	0	Parking Cost	7,241	28,000	20,759
110	12	73001	0	0	Office Lease	87,702	340,000	252,298
110	12	73003	0	0	WRCOG Auto Fuels Expenses	41	1,000	959
110	12	73004	0	0	WRCOG Auto Maintenance Expense	-	500	500
110	12	73102	0	0	Parking Validations	711	10,000	9,290
110	12	73104	0	0	Staff Recognition	1,160	3,100	1,940
110	12	73106	0	0	Coffee and Supplies	97	2,500	2,403
110	12	73107	0	0	Event Support	7,590	45,000	37,410
110	12	73108	0	0	Program/Office Supplies	5,429	20,000	14,571
110	12	73109	0	0	Computer Equipment/Supplies	-	5,500	5,500
110	12	73110	0	0	Computer Software	11,957	35,000	23,043
110	12	73111	0	0	Rent/Lease Equipment	2,534	15,000	12,466
110	12	73113	0	0	Membership Dues	8,061	30,000	21,939
110	12	73114	0	0	Subscription/Publications	8,764	6,000	(2,764)
110	12	73115	0	0	Meeting Support Services	80	500	420
110	12	73116	0	0	Postage	603	5,000	4,397
110	12	73117	0	0	Other Household Exp	784	1,500	716
110	12	73119	0	0	Storage	-	1,500	1,500
110	12	73120	0	0	Printing Services	1,324	1,000	(324)



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
110	12	73122	0	0	Computer Hardware	60	8,000	7,940
110	12	73201	0	0	Communications - Regular Phone	5,535	17,500	11,965
110	12	73204	0	0	Communications - Cellular Phones	802	7,500	6,698
110	12	73206	0	0	Communications - Computer Services	5,372	40,000	34,628
110	12	73209	0	0	Communications - Web Site	-	8,000	8,000
110	12	73302	0	0	Equipment Maintenance - Comp/Software	-	5,000	5,000
110	12	73303	0	0	Maintenance - Building and Improvement	5,353	12,000	6,647
110	12	73401	0	0	Insurance - Errors & Omissions	-	50,000	50,000
110	12	73405	0	0	Insurance - Gen/Busi Liab/Auto	7,001	50,266	43,265
110	12	73407	0	0	WRCOG Auto Insurance	-	6,000	6,000
110	12	73601	0	0	Seminars/Conferences	-	3,500	3,500
110	12	73611	0	0	Travel - Mileage Reimbursement	2	3,500	3,498
110	12	73612	0	0	Travel - Ground Transportation	-	1,500	1,500
110	12	73613	0	0	Travel - Airfare	-	3,000	3,000
110	12	73620	0	0	Lodging	-	1,500	1,500
110	12	73630	0	0	Meals	260	3,500	3,240
110	12	73650	0	0	Training	-	30,000	30,000
110	12	73660	0	0	OPEB Repayment	-	110,526	110,526
110	12	73801	0	0	Staff Education Reimbursement	-	7,500	7,500
110	12	85100	0	0	Direct Costs	-	160,177	160,177
110	12	85101	0	0	Consulting Labor	56,715	250,000	193,285
Total Expenses						\$ 863,943	\$ 2,941,068	\$ 2,077,125



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Fellowship								
Revenues								
110	12	40009	4700	0	Fellowship	\$ -	\$ 100,000	\$ (100,000)
Total Revenues						\$ -	\$ 100,000	\$ (100,000)
Expenses								
110	12	60001	4700	0	Salaries & Wages - Fulltime	\$ 18,840	\$ 174,412	\$ 155,572
110	12	61000	4700	0	Fringe Benefits	1,723	15,660	13,937
110	12	65101	4700	0	General Legal Services	-	100	100
110	12	73102	4700	0	Parking Validations	-	1,000	1,000
110	12	73107	4700	0	Event Support	-	1,000	1,000
110	12	73108	4700	0	Program/Office Supplies	-	500	500
110	12	73115	4700	0	Meeting Support Services	-	250	250
110	12	73116	4700	0	Postage	-	100	100
110	12	73601	4700	0	Seminars/Conferences	-	150	150
110	12	73611	4700	0	Travel - Mileage Reimbursement	-	1,000	1,000
110	12	73612	4700	0	Travel - Ground Transportation	-	150	150
110	12	73630	4700	0	Meals	-	350	350
110	12	73650	4700	0	Training	-	250	250
110	12	85101	4700	0	Consulting Labor	-	500	500
Total Expenses						\$ 20,563	\$ 195,422	\$ 174,859



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
TUMF Administration								
Revenues								
110	65	43001	1148	0	Commerical/Service	\$ 12,991	\$ 62,400	\$ 49,409
110	65	43002	1148	0	Retail	18,592	166,400	147,808
110	65	43003	1148	0	Industrial	254,788	332,800	78,012
110	65	43004	1148	0	Residential/Multi/Single	498,526	1,456,000	957,474
110	65	43005	1148	0	Multi-Family	154,194	187,200	33,006
110	65	43027	1148	0	Beaumont TUMF Settlement Revenue	-	36,000	36,000
Total Revenues						\$ 939,091	\$ 2,240,800	\$ 1,301,709
Expenses								
110	65	60001	1148	0	Salaries & Wages Fulltime	\$ 77,061	\$ 389,173	\$ 312,112
110	65	61000	1148	0	Fringe Benefits	24,707	177,218	152,511
110	65	63000	1148	0	Overhead Allocation	200,000	800,000	600,000
110	65	65101	1148	0	General Legal Services	12,669	75,000	62,331
110	65	65505	1148	0	Bank Fees	-	15,000	15,000
110	65	73102	1148	0	Parking Validations	-	500	500
110	65	73108	1148	0	General Supplies	-	500	500
110	65	73109	1148	0	Computer Supplies	-	500	500
110	65	73110	1148	0	Computer Software	8,950	65,000	56,050
110	65	73113	1148	0	Membership Dues	-	1,500	1,500
110	65	73114	1148	0	Subscriptions/Publications	16	100	84
110	65	73116	1148	0	POSTAGE	-	100	100
110	65	73117	1148	0	Other Household Expenses	-	100	100
110	65	73120	1148	0	Printing Services	-	150	150
110	65	73204	1148	0	Cellular Phone	507	3,000	2,493
110	65	73302	1148	0	Equipment Maintenance	-	2,500	2,500
110	65	73405	1148	0	Insurance - Gen/Busi Liab/Auto	-	3,000	3,000
110	65	73601	1148	0	Seminar/Conferences	-	1,500	1,500
110	65	73611	1148	0	Travel - Mileage Reimbursement	-	1,500	1,500
110	65	73612	1148	0	Travel - Ground Transportation	-	250	250



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
110	65	73613	1148	0	Travel-AirFare	-	750	750
110	65	73620	1148	0	Lodging	-	800	800
110	65	73630	1148	0	Meals	-	1,000	1,000
110	65	73640	1148	0	Other Incidentals	-	500	500
110	65	85101	1148	0	Outside Consultants	99,503	450,000	350,497
Total Expenses						\$ 423,413	\$ 1,989,641	\$ 1,566,228

TUMF

Revenues

220	65	43001	1148	0	Commercial/Svcs	\$311,776	\$1,497,600	\$1,185,824
220	65	43002	1148	0	Retail	\$446,215	\$3,993,600	\$3,547,385
220	65	43003	1148	0	Industrial	\$6,114,913	\$7,987,200	\$1,872,287
220	65	43004	1148	0	Residential/Multi/Single	\$11,964,630	\$34,944,000	\$22,979,370
220	65	43005	1148	0	Multi Family	\$3,700,647	\$4,492,800	\$792,153
220	65	43027	1148	0	Beaumont TUMF Settlement Revenue	\$1,500,000	\$864,000	(\$636,000)
220	65	49104	1148	0	Citizens Trust Investment Interest	\$0	\$275,000	\$275,000
Total Revenues						\$24,038,181	\$54,054,200	\$30,016,019

Expenses

220	65	65101	1148	3307	Beaumont Legal Svcs-URBAN LOGIC	\$ 287	\$ 287	\$ -
220	65	65101	1148	3310	General Legal Services	670,517	394,595	(275,922)
220	65	65101	1148	3311	General Legal Services	7,060	5,118	(1,942)
220	65	85160	1148	0	TUMF Project Reimbursement	-	25,000,000	25,000,000
Total Expenses						\$ 677,863	\$ 25,400,000	\$ 24,722,137



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Grant Writing								
Expenses								
110	65	85101	1300	0	Consulting Labor	\$ -	\$ 20,000	\$ 20,000
Total Expenses						\$ -	\$ 20,000	\$ 20,000
Local Transportation Fund								
Revenues								
210	65	41701	1400	0	LTF Revenue	\$ 1,002,500	\$ 930,000	\$ (72,500)
Total Revenues						\$ 1,002,500	\$ 930,000	\$ (72,500)
Expenses								
210	65	60001	1400	0	Salaries & Wages - Fulltime	\$ 45,012	\$ 346,880	\$ 301,868
210	65	61000	1400	0	Fringe Benefits	14,703	153,100	138,397
210	65	63000	1400	0	Overhead Allocation	45,000	180,000	135,000
210	65	65101	1400	0	General Legal Services	-	2,500	2,500
210	65	73102	1400	0	Parking Validations	-	500	500
210	65	73107	1400	0	Event Support	-	500	500
210	65	73108	1400	0	Program/Office Supplies	-	500	500
210	65	73110	1400	0	Computer Software	-	2,500	2,500
210	65	73113	1400	0	Membership Dues	1,500	750	(750)
210	65	73116	1400	0	Postage	-	500	500
210	65	73204	1400	0	Communications - Cellular Phones	-	100	100
210	65	73601	1400	0	Seminars/Conferences	-	3,500	3,500
210	65	73611	1400	0	Travel - Mileage Reimbursement	-	1,000	1,000
210	65	73612	1400	0	Travel - Ground Transportation	-	1,500	1,500
210	65	73613	1400	0	Travel - Airfare	-	750	750
210	65	73620	1400	0	Lodging	-	2,500	2,500
210	65	73630	1400	0	Meals	85	750	665
210	65	73703	1400	0	Supplies/Materials	-	1,000	1,000
210	65	85101	1400	0	Consulting Labor	40,581	250,000	209,419
Total Expenses						\$ 146,881	\$ 948,829	\$ 801,949



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
RIVTAM								
Revenues								
110	65	42001	2039	0	Other Misc Revenue-RIVTAM	\$ 7,000	\$ 25,000	\$ 18,000
Total Revenues						\$ 5,000	\$ 25,000	\$ (20,000)
Expenses								
110	65	60001	2039	0	Salaries & Wages - Fulltime	\$ 1,094	\$ 6,353	\$ 5,260
110	65	61000	2039	0	Fringe Benefits	331	3,504	3,173
110	65	85101	2039	0	Consulting Labor	-	15,000	15,000
Total Expenses						\$ 1,425	\$ 24,858	\$ 23,433
Regional Early Action Planning (REAP)								
Revenues								
110	65	41606	2235	0	REAP Revenue	\$ 151,479	\$ 1,050,000	\$ 898,521
Total Revenues						\$ 151,479	\$ 1,050,000	\$ 898,521
Expenses								
110	65	60001	2235	0	Salaries & Wages - Fulltime	\$ 16,767	\$ 79,264	\$ 62,496
110	65	61000	2235	0	Fringe Benefits	5,277	35,872	30,595
110	65	63000	2235	0	Overhead Allocation	17,673	125,383	107,710
110	65	65101	2235	6001	General Legal Services	1,251	-	(1,251)
110	65	85101	2235	0	Consulting Labor	110,511	809,101	698,590
Total Expenses						\$ 151,479	\$ 1,049,620	\$ 898,141



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Clean Cities								
Revenues								
120	80	41402	1010	0	Air Quality - Other Reimburse	\$ 126,000	\$ 270,167	\$ 144,167
120	80	41701	1010	0	LTF Revenue	70,000	70,000	-
Total Revenues						\$ 196,000	\$ 340,167	\$ 144,167
Expenses								
120	80	60001	1010	0	Salaries & Wages - Fulltime	\$ 21,893	\$ 170,523	\$ 148,630
120	80	61000	1010	0	Fringe Benefits	6,803	86,260	79,457
120	80	63000	1010	0	Overhead Allocation	9,000	36,000	27,000
120	80	73107	1010	0	Event Support	-	10,000	10,000
120	80	73115	1010	0	Meeting Support Services	-	500	500
120	80	73116	1010	0	Postage	-	400	400
120	80	73116	1010	0	Communications - Cellular Phones	51	-	(51)
120	80	73611	1010	0	Travel - Mileage Reimbursement	26	500	474
120	80	73612	1010	0	Travel - Ground Transportation	52	250	198
120	80	73613	1010	100	Travel - Airfare	-	3,500	3,500
120	80	73620	1010	100	Lodging	842	3,500	2,658
120	80	73630	1010	0	Meals	-	500	500
120	80	73640	1010	0	Other Incidentals	-	500	500
120	80	73703	1010	0	Supplies/Materials	-	1,500	1,500
120	80	85101	1010	0	Consulting Labor	14,668	25,850	11,182
Total Expenses						\$ 53,334	\$ 339,783	\$ 286,449



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Love Your Neighborhood								
Revenues								
110	80	41201	1035	0	Solid Waste	\$ -	\$ 50,000	\$ 50,000
Total Revenues						\$ -	\$ 50,000	\$ 50,000
Expenses								
110	80	73107	1035	0	Event Support	\$ -	\$ 10,000	\$ 10,000
110	80	85101	1035	0	Consulting Labor	-	40,000	40,000
Total Expenses						\$ -	\$ 50,000	\$ 50,000
Solid Waste								
Revenues								
110	80	40301	1038	0	Solid Waste - SB1383	\$ 117,593	\$ 117,593	\$ -
110	80	41201	1038	0	Solid Waste	124,206	123,157	(1,049)
Total Revenues						\$ 241,800	\$ 240,750	\$ (1,049)
Expenses								
110	80	60001	1038	0	Salaries	\$ 12,995	\$ 61,429	\$ 48,434
110	80	61000	1038	0	Fringe Benefits	3,933	31,224	27,291
110	80	63000	1038	0	Overhead Allocation	3,000	12,000	9,000
110	80	65101	1038	0	Legal	270	1,000	730
110	80	73102	1038	0	Parking Validations	-	500	500
110	80	73107	1038	0	Event Support	-	2,000	2,000
110	80	73114	1038	0	Subscriptions/Publications	-	250	250
110	80	73204	1038	0	Cell Phone Expense	175	500	325
110	80	73601	1038	0	Seminars/Conferences	-	500	500
110	80	73611	1038	0	Mileage Reimbursement	-	250	250
110	80	73612	1038	0	Ground Transportation	-	150	150
110	80	73613	1038	0	Airfare	-	250	250
110	80	73630	1038	0	Meals	-	500	500
110	80	73650	1038	0	Training	-	500	500
110	80	85101	1038	0	Consulting Labor	55,136	129,556	74,420
Total Expenses						\$ 75,509	\$ 240,609	\$ 165,100



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Streetlights								
Revenues								
110	67	40615	2026	0	Regional Streetlights Revenue	\$ 43,276	\$ 135,542	\$ 92,266
Total Revenues						\$ 43,276	\$ 135,542	\$ 92,266
Expenses								
110	67	60001	2026	0	Salaries	\$ 12,768	\$ 63,779	\$ 51,011
110	67	61000	2026	0	Fringe Benefits	4,248	31,032	26,784
110	67	63000	2026	0	Overhead Allocation	3,000	12,000	9,000
110	67	65101	2026	0	Legal	237	750	513
110	67	65505	2026	0	Streetlights Bank Fees	-	508	508
110	67	73102	2026	0	Parking Validations	-	150	150
110	67	73104	2026	0	Staff Recognition	500	-	(500)
110	67	73107	2026	0	Event Support	-	1,000	1,000
110	67	73108	2026	0	Program/Office Supplies	-	500	500
110	67	73114	2026	0	Subscriptions/Publications	-	1,600	1,600
110	67	73115	2026	0	Meeting&Support	-	600	600
110	67	73116	2026	0	Postage	33	150	117
110	67	73204	2026	0	Communications - Cellular Phones	102	500	399
110	67	73601	2026	0	Seminars/Conferences	-	1,200	1,200
110	67	73611	2026	0	Travel - Mileage Reimbursement	72	250	178
110	67	73612	2026	0	Travel-Ground Transportation	72	500	428
110	67	73613	2026	0	Travel - Airfare	-	1,000	1,000
110	67	73620	2026	0	Lodging	364	800	436
110	67	73630	2026	0	Meals	32	250	218
110	67	73650	2026	0	Training	-	500	500
110	67	73703	2026	0	Supplies/Materials	-	2,900	2,900
110	67	85101	2026	0	Consulting Labor	-	15,433	15,433
Total Expenses						\$ 21,427	\$ 135,402	\$ 113,975



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Inland Regional Energy Network								
Revenues						Actual	FY 23 Budget	Variance
180	67	41480	2080	71XX	IREN - Public Sector	\$ 92,806	\$ 6,239,958	\$ 6,147,152
180	67	41480	2080	72XX	IREN - Workforce Education and Training	41,069	2,323,361	2,282,292
180	67	41480	2080	73XX	IREN - Codes and Standards	39,310	1,475,030	1,435,720
Total Revenues						\$ 173,185	\$ 10,038,349	\$ 9,865,164
Expenses						Actual	FY 23 Budget	Variance
180	67	60001	2080	7101	Salaries & Wages - Fulltime	\$ 31,881	\$ 221,281	\$ 189,400
180	67	60001	2080	7201	Salaries & Wages - Fulltime	10,242	71,088	60,846
180	67	60001	2080	7301	Salaries & Wages - Fulltime	9,572	66,439	56,867
180	67	61000	2080	7101	Fringe Benefits	10,718	100,535	89,817
180	67	61000	2080	7201	Fringe Benefits	3,443	31,124	27,681
180	67	61000	2080	7301	Fringe Benefits	3,218	28,691	25,473
180	67	63000	2080	7101	Overhead Allocation	33,603	350,457	316,854
180	67	63000	2080	7201	Overhead Allocation	10,795	111,309	100,514
180	67	63000	2080	7301	Overhead Allocation	10,089	103,597	93,508
180	67	65101	2080	7101	General Legal Services	1,600	13,400	11,800
180	67	65101	2080	7111	General Legal Services	1,600	1,600	-
180	67	65101	2080	7201	General Legal Services	1,600	13,400	11,800
180	67	65101	2080	7211	General Legal Services	1,600	1,600	-
180	67	65101	2080	7301	General Legal Services	1,600	13,400	11,800
180	67	65101	2080	7311	General Legal Services	1,600	1,600	-
180	67	65505	2080	7101	Bank Fees	-	1,500	1,500
180	67	73102	2080	7101	Parking Validations	-	1,000	1,000
180	67	73107	2080	7103	Event Support	4,167	20,833	16,667
180	67	73107	2080	7113	Event Support	4,167	4,167	-
180	67	73107	2080	7203	Event Support	4,167	20,833	16,667
180	67	73107	2080	7213	Event Support	4,167	4,167	-
180	67	73107	2080	7303	Event Support	4,167	20,833	16,667
180	67	73107	2080	7313	Event Support	4,167	4,167	-
180	67	73113	2080	7101	Membership Dues	-	25,000	25,000
180	67	73117	2080	7101	Other Household Exp	-	1,000	1,000
180	67	73120	2080	7101	Printing Services	-	2,500	2,500



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
180	67	73122	2080	7101	Computer Hardware	-	1,000	1,000
180	67	73125	2080	7101	Misc. Office Equipment	58	1,000	942
180	67	73204	2080	7101	Communications - Cellular Phones	116	3,600	3,484
180	67	73601	2080	7203	Seminars/Conferences	79	9,921	9,842
180	67	73601	2080	7213	Seminars/Conferences	79	79	-
180	67	73611	2080	7101	Travel - Mileage Reimbursement	-	10,530	10,530
180	67	73612	2080	7101	Travel - Ground Transportation	-	5,000	5,000
180	67	73613	2080	7101	Travel - Airfare	-	25,000	25,000
180	67	73620	2080	7101	Lodging	148	69,259	69,111
180	67	73620	2080	7111	Lodging	148	148	-
180	67	73620	2080	7201	Lodging	148	148	-
180	67	73620	2080	7211	Lodging	148	148	-
180	67	73620	2080	7301	Lodging	148	148	-
180	67	73620	2080	7311	Lodging	148	148	-
180	67	73630	2080	7101	Meals	-	2,880	2,880
180	67	73703	2080	7101	Supplies/Materials	-	1,000	1,000
180	67	85100	2080	7101	Direct Costs	-	1,500,000	1,500,000
180	67	85101	2080	7101	Consulting Labor	2,056	2,937,874	2,935,819
180	67	85101	2080	7103	Consulting Labor	245	245	-
180	67	85101	2080	7111	Consulting Labor	2,056	2,056	-
180	67	85101	2080	7113	Consulting Labor	245	245	-
180	67	85101	2080	7201	Consulting Labor	2,056	1,726,119	1,724,064
180	67	85101	2080	7203	Consulting Labor	245	245	-
180	67	85101	2080	7211	Consulting Labor	2,056	2,056	-
180	67	85101	2080	7213	Consulting Labor	245	245	-
180	67	85101	2080	7301	Consulting Labor	2,056	1,017,167	1,015,112
180	67	85101	2080	7303	Consulting Labor	245	245	-
180	67	85101	2080	7311	Consulting Labor	2,056	2,056	-
180	67	85101	2080	7313	Consulting Labor	245	245	-
180	67	85182	2080	7101	COG REN Reimbursement	-	916,256	916,256
180	67	85182	2080	7201	COG REN Reimbursement	-	341,155	341,155
180	67	85182	2080	7301	COG REN Reimbursement	-	216,589	216,589
Total Expenses						\$ 173,185	\$ 10,028,330	\$ 9,855,145



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
PACE Funding								
Revenues								
110	67	40601	2104	0	PACE Revenue	\$ 6,375	\$ -	\$ (6,375)
Total Revenues						\$ 6,375	\$ -	\$ 6,375
Expenses								
110	67	73506	2104	0	Recording Fee-PACE	\$ 34	\$ -	\$ (34)
Total Expenses						\$ 34	\$ -	\$ (34)
Greenworks								
Revenues								
110	67	40604	2105	0	WRCOG HERO CAFTA Revenue	\$ -	\$ 150,000	\$ 150,000
Total Revenues						\$ -	\$ 150,000	\$ 150,000
Expenses								
110	67	60001	2105	0	Salaries & Wages -Greenworks Lending	\$ 12,039	\$ 58,176	\$ 46,137
110	67	61000	2105	0	Fringe Benefits	4,013	30,934	\$ 26,921
110	67	63000	2105	0	Overhead Allocation	6,000	24,000	\$ 18,000
110	67	73506	2105	0	Recording Fee	-	2,000	\$ 2,000
110	67	85101	2105	0	Consulting Labor	-	34,757	\$ 34,757
Total Expenses						\$ 22,052	\$ 149,866	\$ 127,814
Twain								
Revenues								
110	67	40607	2115	0	PACE Commercial Sponsor Revenue	\$ -	\$ 50,000	\$ 50,000
Total Revenues						\$ -	\$ 50,000	\$ 50,000
Expenses								
110	67	65101	2115	0	General Legal Services	\$ -	\$ 6,000	\$ 6,000
110	67	73506	2115	0	Recording Fee	-	2,000	2,000
110	67	85101	2115	0	Consulting Labor	-	10,000	10,000
Total Expenses						\$ -	\$ 18,000	\$ 18,000



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Clean Fund								
Expenses								
110	67	65101	2120	0	General Legal Services	\$ -	\$ 5,000	\$ 5,000
Total Expenses						\$ -	\$ 5,000	\$ 5,000
California Resiliency Challenge								
Expenses								
110	67	60001	2225	0	Salaries & Wages - Fulltime	\$ 2,423	\$ 8,035	\$ 5,612
110	67	61000	2225	0	Fringe Benefits	806	3,635	2,829
110	67	65101	2225	0	General Legal Services	101	250	149
110	67	85101	2225	0	Consulting Labor	-	119,127	119,127
Total Expenses						\$ 3,331	\$ 131,047	\$ 127,716



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
HERO								
Revenues								
110	67	40603	5000	0	Hero Admin Fees	\$ 183,300	\$ 2,725,000	\$ 2,541,700
Total Revenues						\$ 183,300	\$ 2,725,000	\$ 2,541,700
Expenses								
110	67	60001	5000	0	Stwide AB811 Salaries & Wages	\$ 80,191	\$ 326,906	\$ 246,716
110	67	61000	5000	0	Fringe Benefit	25,750	182,932	157,182
110	67	63000	5000	0	Overhead Allocation	100,000	400,000	300,000
110	67	65101	5000	0	GENERAL LEGAL SERVICES	190,580	900,000	709,420
110	67	65505	5000	0	Bank Fee	-	48,000	48,000
110	67	65507	5000	0	Commissioners Per Diem	-	2,000	2,000
110	67	73102	5000	0	Parking Validations	-	200	200
110	67	73107	5000	0	Statewide - Event Support	-	500	500
110	67	73108	5000	0	General Supplies	-	300	300
110	67	73109	5000	0	Computer Supplies	-	1,000	1,000
110	67	73110	5000	0	Computer Software	-	2,000	2,000
110	67	73113	5000	0	NWCC- Membership Dues	-	1,500	1,500
110	67	73114	5000	0	Subscriptions/Publications	-	1,000	1,000
110	67	73115	5000	0	Meeting Support Services	16	500	484
110	67	73116	5000	0	Postage	86	2,000	1,914
110	67	73204	5000	0	Cellular Phone	268	1,500	1,232
110	67	73504	5000	0	Data Processing Support	1,776	8,000	6,224
110	67	73506	5000	0	Recording Fee	1,297	10,000	8,703
110	67	73601	5000	0	Seminar/Conferences	-	2,500	2,500
110	67	73611	5000	0	Travel - Mileage Reimbursement	-	500	500
110	67	73612	5000	0	Travel - Ground Transportatoin	-	500	500



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
110	67	73613	5000	0	Travel - Airfare	-	2,500	2,500
110	67	73620	5000	0	Lodging	889	1,500	611
110	67	73630	5000	0	Meals	13	500	487
110	67	73640	5000	0	Statewide Other Incidentals	-	500	500
110	67	73650	5000	0	Training	120	2,000	1,880
110	67	73703	5000	0	Supplies/Materials	-	1,500	1,500
110	67	81010	5000	0	Compliance Settlements	40,280	200,000	159,720
110	67	85101	5000	0	CA HERO Direct Exp	309	160,000	159,691
Total Expenses						\$ 441,574	\$ 2,260,338	\$ 1,818,764



Western Riverside Council of Governments Finance Directors Committee

Staff Report

Subject: Approval of Finance Directors Committee Meeting Schedule for 2023
Contact: Andrew Ruiz, Chief Financial Officer, aruiz@wrcog.us, (951) 405-6740
Date: November 17, 2022

Requested Action(s):

1. Approve the schedule of Finance Directors Committee meetings for 2023.
-

Purpose:

The purpose of this item is to provide and obtain approval of a meeting schedule for 2023.

WRCOG 2022-2027 Strategic Plan Goal:

Goal #4 - Communicate proactively about the role and activities of the Council of Governments.

Background:

Attached is the proposed schedule of 2023 meeting dates for the Finance Directors Committee. All Finance Directors Committee meeting dates are proposed quarterly for the 4th Thursday of the month at 1:00 p.m.

Prior Action(s):

None.

Fiscal Impact:

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

Attachment(s):

[Attachment 1 - WRCOG FDC meeting schedule for 2023](#)



WESTERN RIVERSIDE COUNCIL OF GOVERNMENTS SCHEDULE OF MEETINGS FOR 2023

WRCOG Standing Committee	Day	Time	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
Finance Directors Committee	Quarterly 4th Thurs.	1:00 p.m.	-	23	-	27	25	-	-	24	-	-	17 ⁴	-



Western Riverside Council of Governments Finance Directors Committee

Staff Report

Subject: The Economy and Financial Markets and Investment Policy Discussion
Contact: Richard Babbe, Managing Director, Public Financial Management,
babber@pfm.com, (213) 415-1631
Date: November 17, 2022

Requested Action(s):

1. Receive and file.
-

Purpose:

The purpose of this item is to provide an overview of the economic prospects of 2022, as well as potential future fiscal policy changes.

WRCOG 2022-2027 Strategic Plan Goal:

Goal #3 - Ensure fiscal solvency and stability of the Western Riverside Council of Governments.

Background:

This item is reserved for a presentation from Richard Babbe of Public Financial Management Asset Management, WRCOG's Investment Advisors. The presentation will cover an interest rate overlook as well as where equity markets are headed.

PFM has also completed their review of WRCOG's Investment Policy ("Policy"). The Policy is comprehensive and is consistent with California Government Code ("Code") statutes regulating the investment of public funds. They are, however, recommending WRCOG update the Policy's reference to the annual financial report to incorporate GASB Statement No. 98. In October 2021, Governmental Accounting Standards Board Statement No. 98 officially changed the name comprehensive annual financial report to annual comprehensive financial report and the acronym to ACFR.

Although no changes are required, there are two upcoming Code changes that were made as part of SB 1489, which will take effect January 1, 2023. The Bill updates the quarterly reporting deadline and clarifies how to calculate a security's maximum maturity at purchase. First, to provide public agencies with added time to complete quarterly reports, SB 1489 increases the reporting deadline in Code section 53646 (b)(1) to 45 days from 30 days. As the Policy's does not reference a reporting deadline, no Policy changes are required.

Second, Code had not previously defined whether remaining maturity was to be calculated from trade or settlement date. To provide greater clarity, SB 1489 provides that an investment's remaining maturity at purchase is to be measured from the investment's settlement date (the Bill further specifies that the

forward settlement date of an investment cannot exceed 45 days from the time of investment). This will provide local agencies more opportunities to consider new issue five-year securities. The remaining maturity on five-year new issue securities will often exceed five years if calculated to trade date but not if calculated to settlement date. As neither trade nor settlement date is referenced in the Policy, no changes are required.

Prior Action(s):

None.

Fiscal Impact:

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

Attachment(s):

None.



Western Riverside Council of Governments Finance Directors Committee

Staff Report

Subject: American Rescue Plan Act (ARPA) Discussion
Contact: Connie Cardenas, Administrative Services Director, City of Jurupa Valley,
ccardenas@jurupavalley.org, (951) 332-6464
Date: November 17, 2022

Requested Action(s):

1. Receive and file.
-

Purpose:

The purpose of this item is to provide an overview of the American Rescue Plan Act and recent changes.

WRCOG 2022-2027 Strategic Plan Goal:

Goal #3 - Ensure fiscal solvency and stability of the Western Riverside Council of Governments.

Background:

This item is reserved for a presentation from Connie Cardenas, Administrative Services Director for the City of Jurupa Valley. The presentation will cover the American Rescue Plan Act (ARPA) and recent changes to it.

Prior Action(s):

None.

Fiscal Impact:

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

Attachment(s):

None.



Western Riverside Council of Governments Finance Directors Committee

Staff Report

Subject: Fiscal Year 2022/2023 Q1 Financial Update
Contact: Andrew Ruiz, Chief Financial Officer, aruiz@wrcog.us, (951) 405-6740
Date: November 17, 2022

Requested Action(s):

1. Recommend that the Executive Committee approve an amendment to the adopted WRCOG 2022/2023 Fiscal Year Budget to increase revenues by \$8.5M with an increase of legal costs to \$1M associated with the Beaumont litigation.
2. Recommend that the Executive Committee approve the addition of two positions to the adopted WRCOG 2022/2023 Fiscal Year Budget - a Staff Analyst position in the Transportation & Planning Department (TUMF Program) and a Staff Analyst position in the Energy Department (I-REN Program).

Purpose:

The purpose of this item is to provide an overview of the Agency's financial performance, budget changes, and current trends.

WRCOG 2022-2027 Strategic Plan Goal:

Goal #3 - Ensure fiscal solvency and stability of the Western Riverside Council of Governments.

Background:

Q1 Budget Amendment

Attached for review is the quarterly financials through 09/30/2022 for Fiscal Year 2022/2023. The total Agency financials, in summary format, are at the beginning of the document. The detailed, programmatic financials are below the summary.

In the first quarter of Fiscal Year 2022/2023, five budget amendments were made:

1. In the Solid Waste Program, revenues, along with expenditures, were increased by approximately \$117k due to several cooperative agreements entered into by WRCOG member jurisdictions to support compliance activities related to Senate Bill 1383, which is a statewide effort to reduce emissions of short-lived climate pollutants, and went into effect in January 2022. WRCOG will be performing an organic capacity study for its Solid Waste members.
2. In the Solid Waste Program, legal expenditures were increased by \$1,000, with event support expenditures proportionally decreased by \$1,000, to cover additional legal costs related to the SB 1383 capacity planning. There is no net increase in expenditures.

3. In the Inland Regional Energy Network, or I-REN, Program, expenditures in various categories, mostly travel-related, were increased to account for various conferences and events staff anticipate to attend throughout the fiscal year. These expenditures are being offset by a reduction in the consulting expense line item. There is no net increase in expenditures.

4. In the Clean Cities Program, budgeted expenditures in event support and travel were increased to reflect the anticipated expenditures for the year. These expenditures are being offset by a reduction in the consulting expense line item. There is no net increase in expenditures.

5. In the California Resiliency and Streetlight Programs, the budgets were amended to accommodate for an increase in consulting labor due to additional work needed in the California Resiliency Challenge budget to complete the Energy Resiliency Plan. The additional consulting expenditures are offset by a reduction in various line items within the budgets. There is no net increase in expenditures.

With three quarters remaining, staff are monitoring the following line items:

1. Property Assessed Clean Energy (PACE) Programs: The PACE Commercial and Residential Programs are being closely monitored with respect to the Program's activities and whether adjustments will need to be made to the anticipated revenues or expenditures. The HERO Program (PACE Residential), now in its winddown phase, is still servicing the outstanding assessments (liens) related to the Program. The Program still generates revenues from refunds, payoffs, delinquency sell-offs, and the annual administrative fee; however, refunds and payoffs are a variable in anticipated revenues and are being monitored based on the original assumptions. In the PACE Commercial Program, one project has been completed this fiscal year, with several additional projects in the pipeline that are expected to be completed within the fiscal year.

2. Regional Early Action Planning (REAP) Program: REAP has been extended an additional 18 months, so the anticipated revenues and expenditures will likely be reduced and stretched out over a longer period. WRCOG has been notified that it is eligible to apply for an additional \$1.6M in funding; applications are funds due in February 2023. Staff anticipate that these funds will be available starting in July 1, 2023.

3. I-REN: As the I-REN continues to ramp up, the budget will be monitored for any additional changes outside of what was made in the first quarter. As implementers and consultants are brought under contract in early 2023, there will be a substantial increase in expenditures as work on those contracts begin.

4. Staffing changes: As program activity increases in the I-REN and TUMF Programs, additional staffing will be required to support these Programs.

5. TUMF: During the period from July 2022 to October 2022, TUMF has collected \$25M, which is significantly above projections. For example, the TUMF Program collected over \$12M for the month of August only. WRCOG's projections for this period of time were \$12M (approximately \$4M per month). Staff is actively monitoring applications and fee collections on a weekly basis. There is some uncertainty regarding collections for the remainder of the year, given the fluctuations in development activity associated with statewide and national economic conditions. Additionally, it is not uncommon for development activity to fluctuate on a monthly basis because of weather, supply chain issues, and other

factors. Staff will report back in January regarding collections through December to determine if there will be significant changes in the level of annual revenue.

6. Beaumont Settlement: The City of Beaumont, WRCOG, and AIG have now resolved an outstanding claim associated with an insurance policy held by the City of Beaumont related to criminal behavior and embezzlement by past City staff. The amount of the settlement is \$8.5M, which should be paid to WRCOG by December 2022. Per the language in the settlement agreement, WRCOG will be sharing these funds with the City of Beaumont and using a portion of the settlement to pay all outstanding legal expenses associated with this effort. The balance of the funds will be allocated to the TUMF Program based on previous direction from the WRCOG Executive Committee.

Budget Amendment for Beaumont Settlement

As noted above, WRCOG anticipates receiving \$8.5M from the Beaumont litigation which will be shown as revenue accruing to WRCOG. That revenue should be received by December 2022. Therefore, there will be an increase in revenue of \$8.5M.

As a result of the extensive litigation associated with this settlement, additional costs were incurred by WRCOG. The original estimate of legal expenses associated with the litigation was \$400,000. We now estimate that those costs will approach \$1M.

Therefore, staff is requesting that the Executive Committee approve an amendment to the adopted Fiscal Year 2022/2023 Agency Budget to include these expenses and the additional revenue. The Finance Directors Committee is being asked to recommend approval of this Budget Amendment.

New Positions

Staff will also be requesting approval from the Executive Committee to add two new positions to the adopted 2022/2023 Fiscal Year Budget.

1. Analyst in the Transportation & Planning Department working on the TUMF Program. Currently, there are 2.5 FTEs who regularly work on the TUMF Program, including the Director of Transportation & Planning (0.5 FTE), a TUMF Program Manager (1 FTE), and a TUMF Analyst (1 FTE). Over the past several years, there has been a significant increase in workload associated with the TUMF Program related to a variety of factors. First, the level of TUMF collections has increased as development activity has increased. Second, WRCOG has received multiple requests from its member agencies to review developer reimbursements, credit agreements, and other TUMF-related documents. While these reviews have typically been performed by the member jurisdictions, WRCOG is now being asked to assist with these tasks given that many of the member jurisdictions have staffing with limited experience regarding TUMF. Third, WRCOG has implemented an online TUMF collection portal which is administered directly by WRCOG. Fourth, the number and magnitude of jurisdictional reimbursements has increased as TUMF collections have increased. Fifth, adding an additional position within the TUMF Program would provide additional redundancy within the Program. The TUMF Program is WRCOG's largest and most complex program and having additional staff who understand the intricacies of the program would provide a significant benefit. The current level of TUMF collections support this position and long-term projections of development activity provide a high degree of certainty that there will be sufficient revenues for the position.

2. Analyst in the Energy Department working on the I-REN Program. In Q3 of FY 2021/2022, the Inland Regional Energy Network (I-REN) released four Requests for Proposals to bring on consultants to develop and implement programs in their Public Sector and Codes & Standards Sectors. Twelve interviews were conducted November 8 - 10, 2022, and consultants will be selected and notified within the next two weeks, followed by contract negotiations. Staff anticipates the agreements will be finalized and approved sometime in February 2023 at which time selected consultants will begin development of programs for I-REN's three sectors. I-REN is currently recruiting for its Senior Analyst position that was budgeted for in the Fiscal Year 2022/2023 budget and is proactively taking steps to recruit a Workforce Education & Training analyst to assist with the implementation of programs it has already begun to develop, including a program similar to WRCOG's successful Fellowship program. This additional position was referenced in the I-REN's original proposal to the California Public Utilities Position (CPUC) and accounted for in the funding for the Program; however, it was not included in this Fiscal Year's budget. Staff now anticipate that this position will be needed this fiscal year and are requesting a budget amendment to add the position.

Prior Action(s):

None.

Fiscal Impact:

The proposed budget amendment related to the Beaumont settlement would increase settlement revenues by \$8.5M and increase legal costs associated with the settlement from \$400,000 to \$1M. The proposed amendment related to the additional position in the TUMF Program will increase salaries by approximately \$65,000 and benefits by \$25,000 in the Program. The proposed amendment related to the additional position in the I-REN Program will increase salaries by approximately \$65,000 and benefits by \$25,000 in the Program.

Attachment(s):

[Attachment 1 - FY 2022/2023 1st Quarter Budget Amendments](#)

[Attachment 2 - FY 2022/2023 1st Quarter Agency Financials](#)

Attachment

FY 2022/2023 Q1 Budget
Amendments



Budget Amendment Request Form

Requester

Name: Olivia Sanchez

Department: Environment

From Programs: 73107 Events

To Programs: 65101 Legal

Date: 8/30/2022

Summary of Request

Move \$1000 from 73107 (Events) to 65101 (Legal) to pay for invoice from BBK in the amount of \$270.40

Reason for Request

(What Changed? What's the impact if we approve / don't approve it?)

The budget for Legal does not have any money budgeted and there is an invoice for \$270.40 due to BBK for legal services related to service agreements for SB 1383 planning capacity work for the cities of Moreno Valley, San Jacinto and Jurupa Valley. A transfer of \$1000 from 73107 Events to 65101 Legal will cover the invoice. This amount will cover any other legal services that require review during FY 22/23. The work came in late from the three aforementioned cities as they had not returned the agreements previous to June 30, 2022.

Amounts to be Moved

Program	Funds	GLA Code	Old Amount	New Amount
1038	Event Support	73107	\$3000	\$2000 ✓
1038	Legal	65101	\$0	\$1000 ✓

Authority

(Please explain why this request can be approved under the selected authority)

Executive Director ☒ This change is of a technical nature which falls under the Executive Director's authority to make budget adjustments.

Executive Committee ☐

General Assembly ☐

Authorization

Department Director Approval:

Digitized by:

Date: 8/31/2022

Chief Financial Officer Approval:

Digitized by:

Date: 9/7/2022

Executive Director Approval:

Digitized by:

Date: 9/13/2022

Attachments

Original and modified budgets need to be attached to this form.





Budget Amendment Request Form

Requester

Name: Olivia Sanchez Date: 9/20/2022

Department: Environment - 1038

From Programs: 1038

To Programs: 1038

Summary of Request

Increase revenues in 40301 (SB 1383) from \$0 to \$117,593.43 and increase expenditure 85101 (Consulting Labor) from \$11,963 by \$117,593.43 for a total of \$129,556.43.

Reason for Request

(What Changed? What's the impact if we approve / don't approve it?)

Funds coming into Revenue 40301 (SB 1383) are from agreements/PO's with member WRCOG cities to have MSW Consultants perform a capacity planning study for organics and food recovery. The revenues are new for 2022/2023, they are from cities participating in the SB 1383 organic capacity study. These funds were not originally budgeted . However local jurisdictions recently received funding allocated from the State of California for SB 1383 projects and this project was not able to be included as a budgeted project when WRCOG budget was prepared.

Amounts to be Moved

Program	Funds	GLA Code	Old Amount	New Amount
1038	110	40301	\$0	\$117,593.43 ✓
1038	110	85101	\$11,963	\$129,556.43 ✓

Extra lines on second page if needed.

Authority

Executive Director	X	(The Executive Director has the authority to make revisions as long as they are of a technical nature and consistent with the intent of the Board; otherwise the Executive Committee or General Assembly will need to approve.)
Executive Committee		The Executive Director is allowed to make revisions as long as they are of a technical nature and consistent with the intent of the Board.
General Assembly		

Authorization

Department Director Approval: [Signature] Date: 9/22/2022

Chief Financial Officer Approval: [Signature] Date: 9/23/2022

Executive Director Approval: [Signature] Date: 10/5/2022

Attachments

Original and modified budgets need to be attached to this form.





Budget Amendment Request Form

Requester

Name: Benjamin Druyon Date: 9/9/2022
 Department: Energy
 From Programs: I-REN - Public Sector
 To Programs: I-REN - Public Sector

Summary of Request

I-REN Public Sector has expenses that were not initially budgeted for, such as fees for conferences, travel, hotels, meals, etc., for WRCOG staff and its partner COG's staff. We are fine-tuning each of I-REN's Sector budgets to account for these other expenses.

Reason for Request

(What Changed? What's the Impact if we approve / don't approve it?)

As I-REN begins to ramp up and WRCOG, CVAG, and SANBAG staff participate more actively in Statewide forums, meetings, and conferences, there is need to adjust the budget to accommodate for these expenses. Previously, I-REN anticipated releasing one of its Public Sector RFPs at a higher not-to-exceed amount. After closer review prior to release of the RFP, we reduced the NTE amount by \$100K (reduced from 85101 - Consulting Labor), which we have now re-distributed in the Public Sector portion of the budget to account for these anticipated expenses.

If this budget amendment is not approved, WRCOG, CVAG, and SANBAG staff will not be able to participate and represent I-REN in various relevant events throughout the year and bill them to the I-REN budget.

Amounts to be Moved

Program	Funds	GLA Code	Old Amount	New Amount
REN	180	65505 - Bank Fees	0	1500 ✓
REN	180	73102 - Parking Validations	0	1000 ✓
REN	180	73113 - Membership Dues	10000	25000 ✓
REN	180	73117 - Other Expenses	0	1000 ✓
REN	180	73120 - Printing Services	0	2500 ✓

Extra lines on second page if needed.

Authority

Executive Director	X	(The Executive Director has the authority to make revisions as long as they are of a technical nature and consistent with the intent of the Board; otherwise the Executive Committee or General Assembly will need to approve.)
Executive Committee		The Executive Director may revise the schedule of any appropriation made in this resolution where the revision is of a technical nature and is consistent with the intent of the Board. Notice of any revisions shall be included in subsequent budget updates to the Board.
General Assembly		

Authorization

Department Director Approval: [Signature] Date: 9/19/2022
 Chief Financial Officer Approval: [Signature] Date: 9/24/2022
 Executive Director Approval: [Signature] Date: 9/28/2022

Attachments

Original and modified budgets need to be attached to this form.





Budget Amendment Request Form Second Page

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Budget Amendment Request Form

Requester

Name: Taylor York

Department: Energy and Environment

From Programs: Clean Cities

To Programs: Clean Cities

Date: 8/24/2022

Summary of Request

The following requested changes will better align budget line items with planned program activities. These changes reduce "consulting Labor" budget and redistribute funds to travel and event support categories related to the AltCar Expo, the Clean Cities Equity training, and the Annual Clean Cities Coordinator Workshop.

Reason for Request

(What Changed? What's the impact if we approve / don't approve it?)

Expenditures on consulting labor for Coalition work will be reduced. The current budget does not accurately reflect anticipated expenses related to event support and travel for multiple coalition activities. These changes ensure that unused funds currently identified for consulting labor can be used to cover these expenses. Both original budget and proposed changes are attached, with proposed changes highlighted in red.

Amounts to be Moved

Program	Funds	GLA Code	Old Amount	New Amount
1010	120	73107	3,000	10,000 ✓
1010	120	73612	100	250 ✓
1010	120	73613	0	3,500 ✓
1010	120	73620	0	3,500 ✓
1010	120	85101	40,000	25,850 ✓

Authority

(Please explain why this request can be approved under the selected authority)

Executive Director ☒ The Executive Director has authority to approve changes of a technical nature, under which these changes fall.

Executive Committee ☐ Proposed changes do not impact overall budget amount, but reduce funding in certain GLA codes to increase funding in others.

General Assembly ☐

Authorization

Department Director Approval:

Digitized by:

Date: 8/24/2022

Chief Financial Officer Approval:

Digitized by:

Date: 8/24/2022

Executive Director Approval:

Digitized by:

Date: 8/25/2022

Attachments

Original and modified budgets need to be attached to this form.





Budget Amendment Request Form

Requester

Name: Daniel Soltero Date: 9/1/2022

Department: Energy

From Programs: CA Resilience Challenge & Streetlights

To Programs: CA Resilience Challenge & Streetlights

Summary of Request

The CA Resilience Challenge (CRC) budget (110-67-2225) is being amended to accommodate a First Amendment to the PSA with AECOM valued at \$3500 and related Legal costs at \$250, and to revise Salaries and Benefits to accurately reflect the updated WRCOG revenue from the CA Resilience Challenge grant. The CA Resilience Challenge budget net change is a decrease of \$992; this budget is funded by the CA Resilience Challenge grant. The Streetlight Program budget (110-67-2026) is being revised to balance the changes to the CA Resilience Challenge budget's Salaries, Benefits, and Legal costs; is revising Seminars/Conferences and Lodging to cover hotel stays for conferences; and to account for increased office supplies/materials to accommodate a streetlight commemorative shadow box for the office. The Streetlight Program budget net change is \$0.

Reason for Request

(What Changed? What's the Impact if we approve / don't approve it?)

The CA Resilience Challenge budget (110-67-2225) is being revised to cover the cost of a First Amendment for to the PSA with AECOM for extra work valued at \$3,500 and related legal costs at \$250. The extra work is necessary to complete the Energy Resilience Plan and consist of a microgrid analysis/conceptual design at a fourth facility. If this extra work is not completed, the result is a microgrid analysis/conceptual design on a facility in Jurupa Valley that will not meet the goals and intentions of the Energy Resilience Plan. The \$250 increase in Legal is to cover legal costs from drafting and reviewing agreements related to the Energy Resilience Plan. If legal costs are not authorized, legal costs will have to be paid from a different program budget, likely the Streetlight Program budget. The \$992 decrease in the CA Resilience Challenge budget is to reflect the current figure for WRCOG revenue coming from the CA Resilience Challenge grant which is \$11,670. If this change is not reflected in the CA Resilience Challenge budget, it will create inflated expenses for Salaries and Benefits in the budget which would not match with the allocation of grant funds from the CA Resilience Challenge grant. The Streetlight Program budget's (110-67-2026) Salaries, Benefits, Bank Fees, and Consulting Labor are being amended to balance the amendments to the CA Resilience Challenge budget's Salaries, Benefits, Legal, and Consulting Labor. If these changes are not authorized, the overall E&E Department Salaries & Benefits will experience a shortfall which will impact compensation for staff. The Streetlight Program's Event Support, Meeting Support Services, and Supplies/Materials are being revised to accommodate a commemorative frame/shadow box for the Streetlight Program for the office; if these line items are not authorized there may be a potential shortfall in Supplies/Materials by the end of the fiscal year. The Seminars/Conferences and Lodging are being revised to accommodate hotel stays for staff attending conferences this fiscal year. If these costs are not authorized there will be a potential shortfall in the Lodging line item.

Amounts to be Moved

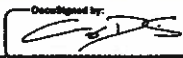
Program	Funds	GLA Code	Old Amount	New Amount
CA Resilience Challenge	\$(3,092.79)	110-67-2225-60001 Salaries	\$11,127.79	\$8,035.00 ✓
CA Resilience Challenge	\$(1,649.08)	110-67-2225-61000 Benefits	\$5,284.08	\$3,635.00 ✓
CA Resilience Challenge	\$250.00	110-67-2225-65101 Legal	\$0	\$250.00 ✓
CA Resilience Challenge	\$3,500.00	110-67-2225-85101 Consulting Labor	\$115,627.00	\$119,127 ✓
Streetlights	\$(3,092.79)	110-67-2026-60001 Salaries	\$60,686.29	\$63,779.08 ✓

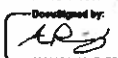
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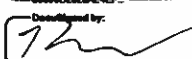
Authority

Executive Director	X	(The Executive Director has the authority to make revisions as long as they are of a technical nature and consistent with the intent of the Board; otherwise the Executive Committee or General Assembly will need to approve.)
Executive Committee		The First Amendment to the PSA with AECOM is going to the Administration & Finance Committee for approval on 09/14/2022. If approved, the Executive Director will have authority to increase contract amount and extra work. As such the CA Resilience Challenge and Streetlights budgets must be amended.
General Assembly		

Authorization

Department Director Approval:  Date: 9/6/2022

Chief Financial Officer Approval:  Date: 9/7/2022

Executive Director Approval:  Date: 9/13/2022

Attachments

Original and modified budgets need to be attached to this form.





Budget Amendment Request Form Second Page

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Attachment

FY 2022/2023 1st Quarter
Agency Financials



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Description	Actual	FY 23 Budget	Variance
Revenues			
Member Dues	\$ 294,410	\$ 294,410	\$ -
Fellowship	-	100,000	(100,000)
Operating Transfer Out	443,120	2,476,847	2,033,727
Solid Waste - SB1383	117,593	117,593	-
PACE Revenue	6,375	-	(6,375)
Hero Admin Fees	183,300	2,725,000	2,541,700
WRCOG HERO CAFTA Revenue	-	150,000	150,000
PACE Commercial Sponsor Revenue	-	50,000	50,000
Regional Streetlights Revenue	43,276	135,542	92,266
Solid Waste	124,206	173,157	48,951
Used Oil Grants	198,398	198,398	-
Air Quality - Other Reimburse	126,000	270,167	144,167
IREN - Public Sector	173,185	10,038,349	9,865,164
REAP Revenue	151,479	1,050,000	898,521
LTF Revenue	70,000	70,000	-
Operations and Maintenance	-	-	-
LTF Revenue	1,002,500	930,000	(72,500)
Other Misc Revenue-RIVTAM	7,000	25,000	18,000
Commerical/Service	324,767	1,560,000	1,235,233
Retail	464,807	4,160,000	3,695,193
Industrial	6,369,701	8,320,000	1,950,299
Residential/Multi/Single	12,463,156	36,400,000	23,936,844
Multi-Family	3,854,841	4,680,000	825,159
Beaumont TUMF Settlement Revenue	1,500,000	900,000	(600,000)
Interest Revenue - Other	16,946	5,000	(11,946)
Citizens Trust Investment Interest	-	275,000	275,000
Total Revenues	\$ 27,935,061	\$ 75,104,463	\$ 46,969,402
Expenses			
Salaries & Wages - Fulltime	\$ 556,169	\$ 3,064,926	\$ 2,508,756
Fringe Benefits	654,865	1,399,419	744,555
Overhead Allocation	443,120	2,174,586	1,731,466
General Legal Services	911,883	1,551,600	639,717
Audit Svcs - Professional Fees	-	30,000	30,000
Bank Fees	-	67,008	67,008
Commissioners Per Diem	17,100	72,000	54,900
Parking Cost	7,241	28,000	20,759
Office Lease	87,702	340,000	252,298
WRCOG Auto Fuels Expenses	41	1,000	959
WRCOG Auto Maintenance Expense	-	500	500
Parking Validations	711	14,100	13,390
Staff Recognition	1,660	3,100	1,440
Coffee and Supplies	97	2,500	2,403
Event Support	46,010	165,000	118,990
Program/Office Supplies	5,429	22,800	17,371
Computer Equipment/Supplies	-	7,000	7,000
Computer Software	20,907	104,500	83,593
Rent/Lease Equipment	2,534	15,000	12,466
Membership Dues	9,561	59,250	49,689
Subscription/Publications	8,780	8,950	170
Meeting Support Services	96	3,350	3,254



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Description	Actual	FY 23 Budget	Variance
Postage	773	8,250	7,477
Other Household Exp	784	2,600	1,816
Storage	1,299	5,500	4,201
Printing Services	1,324	4,650	3,326
Computer Hardware	60	9,000	8,940
Misc. Office Equipment	58	1,000	942
Communications - Regular Phone	5,535	17,500	11,965
Communications - Cellular Phones	2,046	16,900	14,854
Communications - Computer Services	5,372	40,000	34,628
Communications - Web Site	-	8,000	8,000
Equipment Maintenance - Comp/Software	-	7,500	7,500
Maintenance - Building and Improvement	5,353	12,000	6,647
Insurance - Errors & Omissions	-	50,000	50,000
Insurance - Gen/Busi Liab/Auto	7,001	54,266	47,265
WRCOG Auto Insurance	-	6,000	6,000
Data Processing Support	1,776	8,000	6,224
Recording Fee-PACE	1,331	14,000	12,669
Seminars/Conferences	158	24,850	24,692
Travel - Mileage Reimbursement	100	20,030	19,930
Travel - Ground Transportation	124	10,300	10,176
Travel - Airfare	-	36,750	36,750
Lodging	2,983	80,600	77,617
Meals	390	10,730	10,340
Other Incidentals	-	1,500	1,500
Training	120	33,250	33,130
OPEB Repayment	-	110,526	110,526
Supplies/Materials	-	8,900	8,900
Advertising Media - Newspaper Ad	29,000	29,048	48
Staff Education Reimbursement	-	7,500	7,500
Compliance Settlements	40,280	200,000	159,720
Direct Costs	-	1,660,177	1,660,177
Consulting Labor	391,226	8,018,122	7,626,896
TUMF Project Reimbursement	-	25,000,000	25,000,000
COG REN Reimbursement	-	1,474,000	1,474,000
Total Expenses	\$ 3,270,999	\$ 46,126,038	\$ 42,855,038



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Administration								
Revenues								
110	12	40001	0	0	Member Dues	\$ 294,410	\$ 294,410	\$ -
110	12	49001	0	0	Interest Revenue - Other	16,946	5,000	(11,946)
110	12	97001	0	0	Operating Transfer Out	443,120	2,476,847	2,033,727
Total Revenues						\$ 754,476	\$ 2,776,257	\$ 2,021,780
Expenses								
110	12	60001	0	0	Salaries & Wages - Fulltime	\$ 185,707	\$ 944,788	\$ 759,081
110	12	61000	0	0	Fringe Benefits	324,496	449,211	124,715
110	12	65101	0	0	General Legal Services	19,313	115,000	95,687
110	12	65401	0	0	Audit Svcs - Professional Fees	-	30,000	30,000
110	12	65505	0	0	Bank Fees	-	2,000	2,000
110	12	65507	0	0	Commissioners Per Diem	17,100	70,000	52,900
110	12	71615	0	0	Parking Cost	7,241	28,000	20,759
110	12	73001	0	0	Office Lease	87,702	340,000	252,298
110	12	73003	0	0	WRCOG Auto Fuels Expenses	41	1,000	959
110	12	73004	0	0	WRCOG Auto Maintenance Expense	-	500	500
110	12	73102	0	0	Parking Validations	711	10,000	9,290
110	12	73104	0	0	Staff Recognition	1,160	3,100	1,940
110	12	73106	0	0	Coffee and Supplies	97	2,500	2,403
110	12	73107	0	0	Event Support	7,590	45,000	37,410
110	12	73108	0	0	Program/Office Supplies	5,429	20,000	14,571
110	12	73109	0	0	Computer Equipment/Supplies	-	5,500	5,500
110	12	73110	0	0	Computer Software	11,957	35,000	23,043
110	12	73111	0	0	Rent/Lease Equipment	2,534	15,000	12,466
110	12	73113	0	0	Membership Dues	8,061	30,000	21,939
110	12	73114	0	0	Subscription/Publications	8,764	6,000	(2,764)
110	12	73115	0	0	Meeting Support Services	80	500	420
110	12	73116	0	0	Postage	603	5,000	4,397
110	12	73117	0	0	Other Household Exp	784	1,500	716
110	12	73119	0	0	Storage	-	1,500	1,500
110	12	73120	0	0	Printing Services	1,324	1,000	(324)



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
110	12	73122	0	0	Computer Hardware	60	8,000	7,940
110	12	73201	0	0	Communications - Regular Phone	5,535	17,500	11,965
110	12	73204	0	0	Communications - Cellular Phones	802	7,500	6,698
110	12	73206	0	0	Communications - Computer Services	5,372	40,000	34,628
110	12	73209	0	0	Communications - Web Site	-	8,000	8,000
110	12	73302	0	0	Equipment Maintenance - Comp/Software	-	5,000	5,000
110	12	73303	0	0	Maintenance - Building and Improvement	5,353	12,000	6,647
110	12	73401	0	0	Insurance - Errors & Omissions	-	50,000	50,000
110	12	73405	0	0	Insurance - Gen/Busi Liab/Auto	7,001	50,266	43,265
110	12	73407	0	0	WRCOG Auto Insurance	-	6,000	6,000
110	12	73601	0	0	Seminars/Conferences	-	3,500	3,500
110	12	73611	0	0	Travel - Mileage Reimbursement	2	3,500	3,498
110	12	73612	0	0	Travel - Ground Transportation	-	1,500	1,500
110	12	73613	0	0	Travel - Airfare	-	3,000	3,000
110	12	73620	0	0	Lodging	-	1,500	1,500
110	12	73630	0	0	Meals	260	3,500	3,240
110	12	73650	0	0	Training	-	30,000	30,000
110	12	73660	0	0	OPEB Repayment	-	110,526	110,526
110	12	73801	0	0	Staff Education Reimbursement	-	7,500	7,500
110	12	85100	0	0	Direct Costs	-	160,177	160,177
110	12	85101	0	0	Consulting Labor	56,715	250,000	193,285
Total Expenses						\$ 863,943	\$ 2,941,068	\$ 2,077,125



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Fellowship								
Revenues								
110	12	40009	4700	0	Fellowship	\$ -	\$ 100,000	\$ (100,000)
Total Revenues						\$ -	\$ 100,000	\$ (100,000)
Expenses								
110	12	60001	4700	0	Salaries & Wages - Fulltime	\$ 18,840	\$ 174,412	\$ 155,572
110	12	61000	4700	0	Fringe Benefits	1,723	15,660	13,937
110	12	65101	4700	0	General Legal Services	-	100	100
110	12	73102	4700	0	Parking Validations	-	1,000	1,000
110	12	73107	4700	0	Event Support	-	1,000	1,000
110	12	73108	4700	0	Program/Office Supplies	-	500	500
110	12	73115	4700	0	Meeting Support Services	-	250	250
110	12	73116	4700	0	Postage	-	100	100
110	12	73601	4700	0	Seminars/Conferences	-	150	150
110	12	73611	4700	0	Travel - Mileage Reimbursement	-	1,000	1,000
110	12	73612	4700	0	Travel - Ground Transportation	-	150	150
110	12	73630	4700	0	Meals	-	350	350
110	12	73650	4700	0	Training	-	250	250
110	12	85101	4700	0	Consulting Labor	-	500	500
Total Expenses						\$ 20,563	\$ 195,422	\$ 174,859



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
TUMF Administration								
Revenues								
110	65	43001	1148	0	Commerical/Service	\$ 12,991	\$ 62,400	\$ 49,409
110	65	43002	1148	0	Retail	18,592	166,400	147,808
110	65	43003	1148	0	Industrial	254,788	332,800	78,012
110	65	43004	1148	0	Residential/Multi/Single	498,526	1,456,000	957,474
110	65	43005	1148	0	Multi-Family	154,194	187,200	33,006
110	65	43027	1148	0	Beaumont TUMF Settlement Revenue	-	36,000	36,000
Total Revenues						\$ 939,091	\$ 2,240,800	\$ 1,301,709
Expenses								
110	65	60001	1148	0	Salaries & Wages Fulltime	\$ 77,061	\$ 389,173	\$ 312,112
110	65	61000	1148	0	Fringe Benefits	24,707	177,218	152,511
110	65	63000	1148	0	Overhead Allocation	200,000	800,000	600,000
110	65	65101	1148	0	General Legal Services	12,669	75,000	62,331
110	65	65505	1148	0	Bank Fees	-	15,000	15,000
110	65	73102	1148	0	Parking Validations	-	500	500
110	65	73108	1148	0	General Supplies	-	500	500
110	65	73109	1148	0	Computer Supplies	-	500	500
110	65	73110	1148	0	Computer Software	8,950	65,000	56,050
110	65	73113	1148	0	Membership Dues	-	1,500	1,500
110	65	73114	1148	0	Subscriptions/Publications	16	100	84
110	65	73116	1148	0	POSTAGE	-	100	100
110	65	73117	1148	0	Other Household Expenses	-	100	100
110	65	73120	1148	0	Printing Services	-	150	150
110	65	73204	1148	0	Cellular Phone	507	3,000	2,493
110	65	73302	1148	0	Equipment Maintenance	-	2,500	2,500
110	65	73405	1148	0	Insurance - Gen/Busi Liab/Auto	-	3,000	3,000
110	65	73601	1148	0	Seminar/Conferences	-	1,500	1,500
110	65	73611	1148	0	Travel - Mileage Reimbursement	-	1,500	1,500
110	65	73612	1148	0	Travel - Ground Transportation	-	250	250



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
110	65	73613	1148	0	Travel-AirFare	-	750	750
110	65	73620	1148	0	Lodging	-	800	800
110	65	73630	1148	0	Meals	-	1,000	1,000
110	65	73640	1148	0	Other Incidentals	-	500	500
110	65	85101	1148	0	Outside Consultants	99,503	450,000	350,497
Total Expenses						\$ 423,413	\$ 1,989,641	\$ 1,566,228

TUMF

Revenues

220	65	43001	1148	0	Commercial/Svcs	\$311,776	\$1,497,600	\$1,185,824
220	65	43002	1148	0	Retail	\$446,215	\$3,993,600	\$3,547,385
220	65	43003	1148	0	Industrial	\$6,114,913	\$7,987,200	\$1,872,287
220	65	43004	1148	0	Residential/Multi/Single	\$11,964,630	\$34,944,000	\$22,979,370
220	65	43005	1148	0	Multi Family	\$3,700,647	\$4,492,800	\$792,153
220	65	43027	1148	0	Beaumont TUMF Settlement Revenue	\$1,500,000	\$864,000	(\$636,000)
220	65	49104	1148	0	Citizens Trust Investment Interest	\$0	\$275,000	\$275,000
Total Revenues						\$24,038,181	\$54,054,200	\$30,016,019

Expenses

220	65	65101	1148	3307	Beaumon Legal Svcs-URBAN LOGIC	\$ 287	\$ 287	\$ -
220	65	65101	1148	3310	General Legal Services	670,517	394,595	(275,922)
220	65	65101	1148	3311	General Legal Services	7,060	5,118	(1,942)
220	65	85160	1148	0	TUMF Project Reimbursement	-	25,000,000	25,000,000
Total Expenses						\$ 677,863	\$ 25,400,000	\$ 24,722,137



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Grant Writing								
Expenses								
110	65	85101	1300	0	Consulting Labor	\$ -	\$ 20,000	\$ 20,000
Total Expenses						\$ -	\$ 20,000	\$ 20,000
Local Transportation Fund								
Revenues								
210	65	41701	1400	0	LTF Revenue	\$ 1,002,500	\$ 930,000	\$ (72,500)
Total Revenues						\$ 1,002,500	\$ 930,000	\$ (72,500)
Expenses								
210	65	60001	1400	0	Salaries & Wages - Fulltime	\$ 45,012	\$ 346,880	\$ 301,868
210	65	61000	1400	0	Fringe Benefits	14,703	153,100	138,397
210	65	63000	1400	0	Overhead Allocation	45,000	180,000	135,000
210	65	65101	1400	0	General Legal Services	-	2,500	2,500
210	65	73102	1400	0	Parking Validations	-	500	500
210	65	73107	1400	0	Event Support	-	500	500
210	65	73108	1400	0	Program/Office Supplies	-	500	500
210	65	73110	1400	0	Computer Software	-	2,500	2,500
210	65	73113	1400	0	Membership Dues	1,500	750	(750)
210	65	73116	1400	0	Postage	-	500	500
210	65	73204	1400	0	Communications - Cellular Phones	-	100	100
210	65	73601	1400	0	Seminars/Conferences	-	3,500	3,500
210	65	73611	1400	0	Travel - Mileage Reimbursement	-	1,000	1,000
210	65	73612	1400	0	Travel - Ground Transportation	-	1,500	1,500
210	65	73613	1400	0	Travel - Airfare	-	750	750
210	65	73620	1400	0	Lodging	-	2,500	2,500
210	65	73630	1400	0	Meals	85	750	665
210	65	73703	1400	0	Supplies/Materials	-	1,000	1,000
210	65	85101	1400	0	Consulting Labor	40,581	250,000	209,419
Total Expenses						\$ 146,881	\$ 948,829	\$ 801,949



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
RIVTAM								
Revenues								
110	65	42001	2039	0	Other Misc Revenue-RIVTAM	\$ 7,000	\$ 25,000	\$ 18,000
Total Revenues						\$ 5,000	\$ 25,000	\$ (20,000)
Expenses								
110	65	60001	2039	0	Salaries & Wages - Fulltime	\$ 1,094	\$ 6,353	\$ 5,260
110	65	61000	2039	0	Fringe Benefits	331	3,504	3,173
110	65	85101	2039	0	Consulting Labor	-	15,000	15,000
Total Expenses						\$ 1,425	\$ 24,858	\$ 23,433
Regional Early Action Planning (REAP)								
Revenues								
110	65	41606	2235	0	REAP Revenue	\$ 151,479	\$ 1,050,000	\$ 898,521
Total Revenues						\$ 151,479	\$ 1,050,000	\$ 898,521
Expenses								
110	65	60001	2235	0	Salaries & Wages - Fulltime	\$ 16,767	\$ 79,264	\$ 62,496
110	65	61000	2235	0	Fringe Benefits	5,277	35,872	30,595
110	65	63000	2235	0	Overhead Allocation	17,673	125,383	107,710
110	65	65101	2235	6001	General Legal Services	1,251	-	(1,251)
110	65	85101	2235	0	Consulting Labor	110,511	809,101	698,590
Total Expenses						\$ 151,479	\$ 1,049,620	\$ 898,141



Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Clean Cities								
Revenues								
120	80	41402	1010	0	Air Quality - Other Reimburse	\$ 126,000	\$ 270,167	\$ 144,167
120	80	41701	1010	0	LTF Revenue	70,000	70,000	-
Total Revenues						\$ 196,000	\$ 340,167	\$ 144,167
Expenses								
120	80	60001	1010	0	Salaries & Wages - Fulltime	\$ 21,893	\$ 170,523	\$ 148,630
120	80	61000	1010	0	Fringe Benefits	6,803	86,260	79,457
120	80	63000	1010	0	Overhead Allocation	9,000	36,000	27,000
120	80	73107	1010	0	Event Support	-	10,000	10,000
120	80	73115	1010	0	Meeting Support Services	-	500	500
120	80	73116	1010	0	Postage	-	400	400
120	80	73116	1010	0	Communications - Cellular Phones	51	-	(51)
120	80	73611	1010	0	Travel - Mileage Reimbursement	26	500	474
120	80	73612	1010	0	Travel - Ground Transportation	52	250	198
120	80	73613	1010	100	Travel - Airfare	-	3,500	3,500
120	80	73620	1010	100	Lodging	842	3,500	2,658
120	80	73630	1010	0	Meals	-	500	500
120	80	73640	1010	0	Other Incidentals	-	500	500
120	80	73703	1010	0	Supplies/Materials	-	1,500	1,500
120	80	85101	1010	0	Consulting Labor	14,668	25,850	11,182
Total Expenses						\$ 53,334	\$ 339,783	\$ 286,449



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Love Your Neighborhood								
Revenues								
110	80	41201	1035	0	Solid Waste	\$ -	\$ 50,000	\$ 50,000
Total Revenues						\$ -	\$ 50,000	\$ 50,000
Expenses								
110	80	73107	1035	0	Event Support	\$ -	\$ 10,000	\$ 10,000
110	80	85101	1035	0	Consulting Labor	-	40,000	40,000
Total Expenses						\$ -	\$ 50,000	\$ 50,000
Solid Waste								
Revenues								
110	80	40301	1038	0	Solid Waste - SB1383	\$ 117,593	\$ 117,593	\$ -
110	80	41201	1038	0	Solid Waste	124,206	123,157	(1,049)
Total Revenues						\$ 241,800	\$ 240,750	\$ (1,049)
Expenses								
110	80	60001	1038	0	Salaries	\$ 12,995	\$ 61,429	\$ 48,434
110	80	61000	1038	0	Fringe Benefits	3,933	31,224	27,291
110	80	63000	1038	0	Overhead Allocation	3,000	12,000	9,000
110	80	65101	1038	0	Legal	270	1,000	730
110	80	73102	1038	0	Parking Validations	-	500	500
110	80	73107	1038	0	Event Support	-	2,000	2,000
110	80	73114	1038	0	Subscriptions/Publications	-	250	250
110	80	73204	1038	0	Cell Phone Expense	175	500	325
110	80	73601	1038	0	Seminars/Conferences	-	500	500
110	80	73611	1038	0	Mileage Reimbursement	-	250	250
110	80	73612	1038	0	Ground Transportation	-	150	150
110	80	73613	1038	0	Airfare	-	250	250
110	80	73630	1038	0	Meals	-	500	500
110	80	73650	1038	0	Training	-	500	500
110	80	85101	1038	0	Consulting Labor	55,136	129,556	74,420
Total Expenses						\$ 75,509	\$ 240,609	\$ 165,100



Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Streetlights								
Revenues								
110	67	40615	2026	0	Regional Streetlights Revenue	\$ 43,276	\$ 135,542	\$ 92,266
Total Revenues						\$ 43,276	\$ 135,542	\$ 92,266
Expenses								
110	67	60001	2026	0	Salaries	\$ 12,768	\$ 63,779	\$ 51,011
110	67	61000	2026	0	Fringe Benefits	4,248	31,032	26,784
110	67	63000	2026	0	Overhead Allocation	3,000	12,000	9,000
110	67	65101	2026	0	Legal	237	750	513
110	67	65505	2026	0	Streetlights Bank Fees	-	508	508
110	67	73102	2026	0	Parking Validations	-	150	150
110	67	73104	2026	0	Staff Recognition	500	-	(500)
110	67	73107	2026	0	Event Support	-	1,000	1,000
110	67	73108	2026	0	Program/Office Supplies	-	500	500
110	67	73114	2026	0	Subscriptions/Publications	-	1,600	1,600
110	67	73115	2026	0	Meeting&Support	-	600	600
110	67	73116	2026	0	Postage	33	150	117
110	67	73204	2026	0	Communications - Cellular Phones	102	500	399
110	67	73601	2026	0	Seminars/Conferences	-	1,200	1,200
110	67	73611	2026	0	Travel - Mileage Reimbursement	72	250	178
110	67	73612	2026	0	Travel-Ground Transportation	72	500	428
110	67	73613	2026	0	Travel - Airfare	-	1,000	1,000
110	67	73620	2026	0	Lodging	364	800	436
110	67	73630	2026	0	Meals	32	250	218
110	67	73650	2026	0	Training	-	500	500
110	67	73703	2026	0	Supplies/Materials	-	2,900	2,900
110	67	85101	2026	0	Consulting Labor	-	15,433	15,433
Total Expenses						\$ 21,427	\$ 135,402	\$ 113,975



Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2022

Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Inland Regional Energy Network								
Revenues						Actual	FY 23 Budget	Variance
180	67	41480	2080	71XX	IREN - Public Sector	\$ 92,806	\$ 6,239,958	\$ 6,147,152
180	67	41480	2080	72XX	IREN - Workforce Education and Training	41,069	2,323,361	2,282,292
180	67	41480	2080	73XX	IREN - Codes and Standards	39,310	1,475,030	1,435,720
Total Revenues						\$ 173,185	\$ 10,038,349	\$ 9,865,164
Expenses						Actual	FY 23 Budget	Variance
180	67	60001	2080	7101	Salaries & Wages - Fulltime	\$ 31,881	\$ 221,281	\$ 189,400
180	67	60001	2080	7201	Salaries & Wages - Fulltime	10,242	71,088	60,846
180	67	60001	2080	7301	Salaries & Wages - Fulltime	9,572	66,439	56,867
180	67	61000	2080	7101	Fringe Benefits	10,718	100,535	89,817
180	67	61000	2080	7201	Fringe Benefits	3,443	31,124	27,681
180	67	61000	2080	7301	Fringe Benefits	3,218	28,691	25,473
180	67	63000	2080	7101	Overhead Allocation	33,603	350,457	316,854
180	67	63000	2080	7201	Overhead Allocation	10,795	111,309	100,514
180	67	63000	2080	7301	Overhead Allocation	10,089	103,597	93,508
180	67	65101	2080	7101	General Legal Services	1,600	13,400	11,800
180	67	65101	2080	7111	General Legal Services	1,600	1,600	-
180	67	65101	2080	7201	General Legal Services	1,600	13,400	11,800
180	67	65101	2080	7211	General Legal Services	1,600	1,600	-
180	67	65101	2080	7301	General Legal Services	1,600	13,400	11,800
180	67	65101	2080	7311	General Legal Services	1,600	1,600	-
180	67	65505	2080	7101	Bank Fees	-	1,500	1,500
180	67	73102	2080	7101	Parking Validations	-	1,000	1,000
180	67	73107	2080	7103	Event Support	4,167	20,833	16,667
180	67	73107	2080	7113	Event Support	4,167	4,167	-
180	67	73107	2080	7203	Event Support	4,167	20,833	16,667
180	67	73107	2080	7213	Event Support	4,167	4,167	-
180	67	73107	2080	7303	Event Support	4,167	20,833	16,667
180	67	73107	2080	7313	Event Support	4,167	4,167	-
180	67	73113	2080	7101	Membership Dues	-	25,000	25,000
180	67	73117	2080	7101	Other Household Exp	-	1,000	1,000
180	67	73120	2080	7101	Printing Services	-	2,500	2,500



Western Riverside Council of Governments
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Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
180	67	73122	2080	7101	Computer Hardware	-	1,000	1,000
180	67	73125	2080	7101	Misc. Office Equipment	58	1,000	942
180	67	73204	2080	7101	Communications - Cellular Phones	116	3,600	3,484
180	67	73601	2080	7203	Seminars/Conferences	79	9,921	9,842
180	67	73601	2080	7213	Seminars/Conferences	79	79	-
180	67	73611	2080	7101	Travel - Mileage Reimbursement	-	10,530	10,530
180	67	73612	2080	7101	Travel - Ground Transportation	-	5,000	5,000
180	67	73613	2080	7101	Travel - Airfare	-	25,000	25,000
180	67	73620	2080	7101	Lodging	148	69,259	69,111
180	67	73620	2080	7111	Lodging	148	148	-
180	67	73620	2080	7201	Lodging	148	148	-
180	67	73620	2080	7211	Lodging	148	148	-
180	67	73620	2080	7301	Lodging	148	148	-
180	67	73620	2080	7311	Lodging	148	148	-
180	67	73630	2080	7101	Meals	-	2,880	2,880
180	67	73703	2080	7101	Supplies/Materials	-	1,000	1,000
180	67	85100	2080	7101	Direct Costs	-	1,500,000	1,500,000
180	67	85101	2080	7101	Consulting Labor	2,056	2,937,874	2,935,819
180	67	85101	2080	7103	Consulting Labor	245	245	-
180	67	85101	2080	7111	Consulting Labor	2,056	2,056	-
180	67	85101	2080	7113	Consulting Labor	245	245	-
180	67	85101	2080	7201	Consulting Labor	2,056	1,726,119	1,724,064
180	67	85101	2080	7203	Consulting Labor	245	245	-
180	67	85101	2080	7211	Consulting Labor	2,056	2,056	-
180	67	85101	2080	7213	Consulting Labor	245	245	-
180	67	85101	2080	7301	Consulting Labor	2,056	1,017,167	1,015,112
180	67	85101	2080	7303	Consulting Labor	245	245	-
180	67	85101	2080	7311	Consulting Labor	2,056	2,056	-
180	67	85101	2080	7313	Consulting Labor	245	245	-
180	67	85182	2080	7101	COG REN Reimbursement	-	916,256	916,256
180	67	85182	2080	7201	COG REN Reimbursement	-	341,155	341,155
180	67	85182	2080	7301	COG REN Reimbursement	-	216,589	216,589
Total Expenses						\$ 173,185	\$ 10,028,330	\$ 9,855,145



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Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
PACE Funding								
Revenues								
110	67	40601	2104	0	PACE Revenue	\$ 6,375	\$ -	\$ (6,375)
Total Revenues						\$ 6,375	\$ -	\$ 6,375
Expenses								
110	67	73506	2104	0	Recording Fee-PACE	\$ 34	\$ -	\$ (34)
Total Expenses						\$ 34	\$ -	\$ (34)
Greenworks								
Revenues								
110	67	40604	2105	0	WRCOG HERO CAFTA Revenue	\$ -	\$ 150,000	\$ 150,000
Total Revenues						\$ -	\$ 150,000	\$ 150,000
Expenses								
110	67	60001	2105	0	Salaries & Wages -Greenworks Lending	\$ 12,039	\$ 58,176	\$ 46,137
110	67	61000	2105	0	Fringe Benefits	4,013	30,934	\$ 26,921
110	67	63000	2105	0	Overhead Allocation	6,000	24,000	\$ 18,000
110	67	73506	2105	0	Recording Fee	-	2,000	\$ 2,000
110	67	85101	2105	0	Consulting Labor	-	34,757	\$ 34,757
Total Expenses						\$ 22,052	\$ 149,866	\$ 127,814
Twain								
Revenues								
110	67	40607	2115	0	PACE Commercial Sponsor Revenue	\$ -	\$ 50,000	\$ 50,000
Total Revenues						\$ -	\$ 50,000	\$ 50,000
Expenses								
110	67	65101	2115	0	General Legal Services	\$ -	\$ 6,000	\$ 6,000
110	67	73506	2115	0	Recording Fee	-	2,000	2,000
110	67	85101	2115	0	Consulting Labor	-	10,000	10,000
Total Expenses						\$ -	\$ 18,000	\$ 18,000



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Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
Clean Fund								
Expenses								
110	67	65101	2120	0	General Legal Services	\$ -	\$ 5,000	\$ 5,000
Total Expenses						<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
California Resiliency Challenge								
Expenses								
110	67	60001	2225	0	Salaries & Wages - Fulltime	\$ 2,423	\$ 8,035	\$ 5,612
110	67	61000	2225	0	Fringe Benefits	806	3,635	2,829
110	67	65101	2225	0	General Legal Services	101	250	149
110	67	85101	2225	0	Consulting Labor	-	119,127	119,127
Total Expenses						<u>\$ 3,331</u>	<u>\$ 131,047</u>	<u>\$ 127,716</u>



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Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
HERO								
Revenues								
110	67	40603	5000	0	Hero Admin Fees	\$ 183,300	\$ 2,725,000	\$ 2,541,700
Total Revenues						\$ 183,300	\$ 2,725,000	\$ 2,541,700
Expenses								
110	67	60001	5000	0	Stwide AB811 Salaries & Wages	\$ 80,191	\$ 326,906	\$ 246,716
110	67	61000	5000	0	Fringe Benefit	25,750	182,932	157,182
110	67	63000	5000	0	Overhead Allocation	100,000	400,000	300,000
110	67	65101	5000	0	GENERAL LEGAL SERVICES	190,580	900,000	709,420
110	67	65505	5000	0	Bank Fee	-	48,000	48,000
110	67	65507	5000	0	Commissioners Per Diem	-	2,000	2,000
110	67	73102	5000	0	Parking Validations	-	200	200
110	67	73107	5000	0	Statewide - Event Support	-	500	500
110	67	73108	5000	0	General Supplies	-	300	300
110	67	73109	5000	0	Computer Supplies	-	1,000	1,000
110	67	73110	5000	0	Computer Software	-	2,000	2,000
110	67	73113	5000	0	NWCC- Membership Dues	-	1,500	1,500
110	67	73114	5000	0	Subscriptions/Publications	-	1,000	1,000
110	67	73115	5000	0	Meeting Support Services	16	500	484
110	67	73116	5000	0	Postage	86	2,000	1,914
110	67	73204	5000	0	Cellular Phone	268	1,500	1,232
110	67	73504	5000	0	Data Processing Support	1,776	8,000	6,224
110	67	73506	5000	0	Recording Fee	1,297	10,000	8,703
110	67	73601	5000	0	Seminar/Conferences	-	2,500	2,500
110	67	73611	5000	0	Travel - Mileage Reimbursement	-	500	500
110	67	73612	5000	0	Travel - Ground Transportatoin	-	500	500



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Fund	Department	Account	Project	Location	Description	Actual	FY 23 Budget	Variance
110	67	73613	5000	0	Travel - Airfare	-	2,500	2,500
110	67	73620	5000	0	Lodging	889	1,500	611
110	67	73630	5000	0	Meals	13	500	487
110	67	73640	5000	0	Statewide Other Incidentals	-	500	500
110	67	73650	5000	0	Training	120	2,000	1,880
110	67	73703	5000	0	Supplies/Materials	-	1,500	1,500
110	67	81010	5000	0	Compliance Settlements	40,280	200,000	159,720
110	67	85101	5000	0	CA HERO Direct Exp	309	160,000	159,691
Total Expenses						\$ 441,574	\$ 2,260,338	\$ 1,818,764