

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
ADOPTED FINAL BUDGET FOR FISCAL YEAR 2013 - 2014
As Adopted On May 20, 2013

	Adopted Budget for Fiscal Year 2012-13	Estimated Year-End Expenditures for Fiscal Year 2012-13 (Includes Budget Amendment No. 1 and Authorized Year-End Expenditures (Approved 4/22/13)	Adopted Final Budget for Fiscal Year 2013-14 (As Adopted by LAFCO on 5/20/13)
6000 EMPLOYEE SALARIES			
This line item funds the three current filled positions (Executive Officer, Senior Analyst, Clerk), and restores funding (\$80K) for the Associate Analyst position that has been vacant since 2008. The Commission acted to fund the second Analyst position instead of hiring outside contract assistance for the high workload anticipated in FY 2013-14. In addition, this line item assumes no change in the salary freeze (since 2008) for all professional staff positions, and assumes no COLA for any position (since 2008). Includes a merit step adjustment and overtime allowance for the LAFCO Clerk position (\$10K). Includes transition period costs for the retiring/new hire Senior Analyst position (\$10K). Total salaries line item increase is \$100K.	\$ 308,946.00	\$ 328,946.00	\$ 408,946.00
6100 EMPLOYEE BENEFITS			
This line item assumes no change in benefits and continues the benefit concessions that took effect in July 2012, including a transitioned phase-out of the employer cost share of employee retirement contributions. Includes benefits for the authorized second Analyst position (\$30K), and transition period costs for the retiring/new hire Senior Analyst position (\$10K). Total benefits line item increase is \$40K.	\$ 159,445.00	\$ 169,445.00	\$ 199,445.00
TOTAL SALARIES & BENEFITS	\$ 468,391.00	\$ 498,391.00	\$ 608,391.00

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SERVICES & SUPPLIES			
7000 Postage and Shipping Includes postage for general correspondence and agenda packet delivery, express mail, and certified mail. Also includes LAFCO election mailings to independent special districts, and mailings required for budget distribution. Anticipated lower costs are due to increased reliance on electronic mailings.	\$ 4,500.00	\$ 2,500.00	\$ 2,500.00
7010 Books & Periodicals Includes newspaper subscriptions, publications and codes on LAFCO law, CEQA, employment law and other publications necessary to keep current on laws and trends.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7030 Copy Machine Charges Includes copier machine lease.	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
7040 Outside Printers Includes copying of agenda packets, large volume publications, maps and other occasional needs.	\$ 1,000.00	\$ 1,000.00	\$ 4,000.00
7060 Office Supplies Includes annual consumable goods for office operations and work production.	\$ 4,000.00	\$ 4,000.00	\$ 4,500.00
7070 Office Equipment & Furnishings Includes office furniture such as small tables and miscellaneous items. Not funded.	\$ -	\$ -	\$ -
7080 Computer Hardware and Peripherals Provides for replacement of aged computers, equipment and devices.	\$ 2,000.00	\$ 2,000.00	\$ 7,000.00

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<p>7085 Computer Support Services (Fixed Costs) Under contract with the County of Monterey or other vendor, this line item provides device support (e.g. computers and network printers). Services also include web site housing, email, internet and network access. County IT is primary vendor, and costs are fixed for device support. Occasional device support service by other vendors is not fixed. Increase is for new staff set-up support.</p>	\$ 6,000.00	\$ 6,000.00	\$ 7,000.00
<p>7090 Computer Support Services (Variable Costs) Under contract with the County of Monterey, this line item provides micro systems (software) support, mapping and GIS support for LAFCO data layers that are stored in the County's centralized GIS system. Includes mapping/data analysis for LAFCO's busy Municipal Service Review/Sphere of Influence Update program. Charges are variable.</p>	\$ 10,000.00	\$ 7,000.00	\$ 6,000.00
<p>7100 Computer Software Includes software updates and licenses to extend the life and compatibility of computers. Includes funding for software requirements for replacement computers in FY 2013-14.</p>	\$ -	\$ -	\$ 2,500.00
<p>7105 Meeting Broadcast Services This account funds the live cable TV coverage of LAFCO meetings, and weekly TV re-broadcasts, under contract with the County of Monterey and its vendors. Costs are variable depending on number and length of meetings.</p>	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00
<p>7110 Property and General Liability Insurance Property and Errors & Omissions Insurance is obtained by contract with the Special Districts Risk Management Authority. Current and anticipated premiums reflect discounts. Cost is fixed.</p>	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00

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7120 Office Maintenance Services Includes general office cleaning, including blinds, cabinets and underneath furniture. (Basic janitorial service to empty trash and sweep floors is included in office lease.)	\$ 400.00	\$ 400.00	\$ 400.00
7130 Other Equipment Maintenance Includes maintenance agreements for small office equipment. Not funded.	\$ -	\$ -	\$ 0
7140 Travel Continues partial funding for employee, counsel and Commissioner travel for annual CALAFCO conference (2013), annual CALAFCO staff workshop (2014), and classes. Includes some transportation, hotel and meal costs. FY 2012-13 costs were lower than normal because the annual conference was held in Monterey.	\$ 4,500.00	\$ 4,500.00	\$ 7,000.00
7150 Training, Conferences and Workshops Provides partial funding for employee, counsel and Commissioner registrations at annual CALAFCO conference (2013), annual staff workshop (2014), and classes. FY 2013-14 costs reflect new staffing training needs and anticipated increases in cost of CALAFCO educational programs.	\$ 6,000.00	\$ 6,000.00	\$ 8,500.00
7160 Vehicle Mileage Reimbursement for use of personal vehicles, at the government rate.	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
7170 Rental of Building FY 2013-14 is year one of a favorable five-year lease extension agreement with rent rollbacks. Includes utilities.	\$ 24,500.00	\$ 24,500.00	\$ 23,300.00
7200 Telephone Communications Includes telephone, cell and fax charges, and system maintenance and repairs.	\$ 4,500.00	\$ 4,500.00	\$ 5,000.00
7230 Temporary Help Services (Clerical) Includes temporary clerical services during high workload periods or staff absences.	\$ -	\$ -	\$ 2,000.00

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7240 Outside Professional Services	\$ 68,000.00	\$ 63,000.00	\$ 63,500.00
This line item includes:			
7242: Accounting and Financial Services (fixed rate contract with Hayashi & Wayland; lease was extended for four years effective July 2013).	37,500	37,500	37,500
7245: General Counsel and Special Legal Counsel Services (Not Litigation) . General Counsel costs are capped at \$12,000 per a contract with County Counsel's Office; the contract was extended for four years effective July 2013. The remainder of this line item fund is for variable Special Legal Counsel costs, depending on need (a variable rate agreement with Michael Colantuono was approved in 2012). Estimated year-end expenses for FY 2012-13 reflect a line item transfer from Acct. 7245 to Acct. 7270 (Budget Amendment No. 1, approved 4/22/13).	17,000	12,000	13,000
7247: Human Resources Services (variable rate services from County of Monterey or other vendor)	500	500	0
7248: Annual Audit (fixed rate contract with Bianchi, Kasavan & Pope)	13,000	13,000	13,000
7249: Temporary Professional Services (during staff absences, vacancies or high workload periods). Not funded in FY 2013-14 as Commission acted instead to fund a second Analyst position.	\$ -	\$ -	\$ -
7250 Miscellaneous Office Expenses	\$ 600.00	\$ 600.00	\$ 600.00
Minor expenses for office operations, Commission meetings and recording fees for LAFCO-initiated activities.			
7260 Legal Notices	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
Expenses for actions requiring public notices, such as annexations, Sphere of Influence updates, municipal servicer reviews and budgets.			
7270 Recruitment Expenses	\$ -	\$ 5,000.00	\$ -
To fill any vacant and funded position. No funding assumed at time of original budget adoption. Estimated year-end expenses for FY 2012-13 reflect a line item transfer from Acct. 7245 to Acct. 7270 for advertising for Sr. Analyst position (Budget Amendment No. 1, approved 4/22/13). Assumes no recruitment needs in FY 2013-14.			

**LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
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7280 LAFCO Memberships CALAFCO Membership (\$3500) and California Special Districts Association dues (\$500). CALAFCO membership provides access to legislative and educational activities. CSDA membership is required in order to get the Authority's Workers Compensation Insurance and Property & Liability Insurance.	\$ 4,500.00	\$ 4,500.00	\$ 4,400.00
7290 Litigation Reserve Per Commission policy, the target funding for the litigation defense reserve is \$300,000. This target would be sufficient for one-year's estimated expenses. LAFCO has no active litigation at this time. As of June 30, 2013, the projected funding will be \$299,963. The approved funding for 2013-14 will bring this reserve to target level.	\$ 25,000.00	\$ 25,000.00	\$ 100.00
XXXX Records Storage & Security Initiate a system to archive older records in electronic format, and to ensure security of all records. Paper records date back 50 years.	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00
7295 Contingency Reserve (See Note 2)	\$ -	\$ -	\$ -
SUBTOTAL SERVICES AND SUPPLIES	\$ 187,800.00	\$ 181,800.00	\$ 173,600.00
LESS PASS-THROUGH EXPENSES (Account 7261)	\$ -	\$ -	
TOTAL SERVICES AND SUPPLIES (NET)	\$ 187,800.00	\$ 181,800.00	\$ 173,600.00
TOTAL SALARIES & BENEFITS	\$ 468,391.00	\$ 498,391.00	\$ 608,391.00
NET TOTAL FOR BUDGET UNIT	\$ 656,191.00	\$ 680,191.00	\$ 781,991.00

**LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
ADOPTED FINAL BUDGET FOR FISCAL YEAR 2013 - 2014
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SUMMARY OF PROPOSED EXPENDITURES - FISCAL YEAR 2013-14			
6000 Employee Salaries	\$ 308,946.00	\$ 328,946.00	\$ 408,946.00
6100 Employee Benefits	\$ 159,445.00	\$ 169,445.00	\$ 199,445.00
7000 Postage and Shipping	\$ 4,500.00	\$ 2,500.00	\$ 2,500.00
7010 Books and Periodicals	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7030 Copy Machine Charges	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
7040 Outside Printers	\$ 1,000.00	\$ 1,000.00	\$ 4,000.00
7060 Office Supplies	\$ 4,000.00	\$ 4,000.00	\$ 4,500.00
7070 Office Equipment and Furnishings	\$ -	\$ -	\$ -
7080 Computer/Hardware/Peripherals	\$ 2,000.00	\$ 2,000.00	\$ 7,000.00
7085 Computer Support Services (Fixed Costs)	\$ 6,000.00	\$ 6,000.00	\$ 7,000.00
7090 Computer Support Services (Variable Costs)	\$ 10,000.00	\$ 7,000.00	\$ 6,000.00
7100 Computer Software	\$ -	\$ -	\$ 2,500.00
7105 Meeting Broadcast Services	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00
7110 Property and General Liability Insurance	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
7120 Office Maintenance Services	\$ 400.00	\$ 400.00	\$ 400.00
7130 Other Equipment Maintenance	\$ -	\$ -	\$ -
7140 Travel	\$ 4,500.00	\$ 4,500.00	\$ 7,000.00
7150 Training, Conferences and Workshops	\$ 6,000.00	\$ 6,000.00	\$ 8,500.00
7160 Vehicle Mileage	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
7170 Rental of Buildings	\$ 24,500.00	\$ 24,500.00	\$ 23,300.00
7200 Telephone Communications	\$ 4,500.00	\$ 4,500.00	\$ 5,000.00
7230 Temporary Help Services (Clerical)	\$ -	\$ -	\$ 2,000.00
7240 Outside Professional Services - Total for Line Items 7242 - 7249	\$ 68,000.00	\$ 63,000.00	\$ 63,500.00
7242 Accounting and Financial Services	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
7245 General Counsel and Special Counsel	\$ 17,000.00	\$ 12,000.00	\$ 13,000.00
7247 Human Resources	\$ 500.00	\$ 500.00	\$ -
7248 Annual Audit	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
7249 Temporary Professional Services	\$ -	\$ -	\$ -
7250 Miscellaneous Office Expenses	\$ 600.00	\$ 600.00	\$ 600.00
7260 Legal Notices	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
7261 Pass-Through Expenses	\$ -	\$ -	\$ -
7270 Recruitment Expenses	\$ -	\$ 5,000.00	\$ -
7280 LAFCO Memberships	\$ 4,500.00	\$ 4,500.00	\$ 4,400.00
7290 Litigation Reserve	\$ 25,000.00	\$ 25,000.00	\$ 100.00
XXXX Records Storage and Security	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00
7295 Contingency Reserve (See Note 2)	\$ -	\$ -	\$ -
SUB TOTAL EXPENDITURES	\$ 656,191.00	\$ 680,191.00	\$ 781,991.00
LESS PASS-THROUGH EXPENSES (Acct. 7261)	-	-	-
TOTAL EXPENDITURES (NET)	\$ 656,191.00	\$ 680,191.00	\$ 781,991.00

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
ADOPTED FINAL BUDGET WORKSHEET
FISCAL YEAR 2013-2014
As Adopted On May 20, 2013

APPROVED REVENUES - FISCAL YEAR 2013-2014			
Revenue	Anticipated Budget Revenues for Fiscal Year 2012-13	Estimated year- End Revenues Fiscal Year 2012- 2013	Anticipated Budget Revenues for Fiscal Year 2013-2014
Source:			
4000 - Project Fees - See Note 1	\$ 8,000	\$ 21,200.39	\$ 10,000.00
4001 - Pass-through Fees	\$ -	\$ -	\$ -
4205 - County Contribution	\$ 215,397	\$ 215,397.00	\$ 250,164.00
4210 - City Contributions	\$ 215,397	\$ 215,397.00	\$ 250,164.00
4220 - Independent Special District Contributions	\$ 215,397	\$ 215,398.00	\$ 250,164.00
3810 - Contingency Reserve	\$ -	\$ -	
3850 - Unreserved Fund Balance - Supplement (as may be necessary) See Note 2	\$ -	\$ -	\$ 20,000.00
4300 - Interest	\$ 1,500	\$ 1,880.41	\$ 1,500.00
SUB TOTAL REVENUES	\$ 655,691	\$ 669,272.80	\$ 781,992.00
LESS PASS-THROUGH INCOME (Acct. 4001)	\$ -	\$ -	\$ -
TOTAL REVENUE (NET) - See Note 2	\$ 655,691	\$ 669,272.80	\$ 781,992

NOTE 1 Commission policy is to show anticipated project fees as revenue in the year in which the fees are collected.

NOTE 2 Commission policy is to maintain the year-end Unreserved Fund Balance and not apply it as revenue in the new fiscal year. However, the Commission has identified needs that warrant an exception to the policy. As part of the FY 2013-14 budget process, the Commission funded a second Analyst position, and authorized a contribution of up to \$20,000 from prior year operating savings (the Unreserved Fund Balance) toward the estimated \$120,000 salary/benefits costs of that position, if year-end revenues are insufficient to pay for those expenses. This explains the \$20,000 supplement, listed above. The Commission also authorized a FY 2013-14 year-end journal entry balance sheet transfer of \$5,000 from prior year savings (the Unreserved Fund Balance) to the General Contingency Reserve, in order to bring that reserve closer to the target funding level. This balance sheet transfer will be outside of the line-item budget process. In summary, the Commission has authorized a total of \$25,000 prior year savings from (Unreserved Fund Balance) for use in the FY 2013-14 budget and a related balance sheet transfer.