

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

FINAL ADOPTED BUDGET FOR FY 2014-2015

Adopted April 28, 2014

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

SUMMARY OF ADOPTED
EXPENDITURES AND REVENUES
FOR FINAL ADOPTED FY 2014-2015 BUDGET

ADOPTED APRIL 28, 2014

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
Final Adopted Budget Worksheet for FY 2014-2015
April 28, 2014

	Adopted Budget for Fiscal Year 2013-14	Estimated Year-End Expenditures for Fiscal Year 2013-14 (Includes Adopted Budget Amendment No. 1)	Adopted Budget for Fiscal Year 2014-15
SUMMARY OF ADOPTED EXPENDITURES - FISCAL YEAR 2014-15			
6000 Employee Salaries	\$ 408,946.00	\$ 408,946.00	\$ 419,000.00
6100 Employee Benefits	\$ 199,445.00	\$ 191,445.00	\$ 185,000.00
7000 Postage and Shipping	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
7010 Books and Periodicals	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7030 Copy Machine Charges	\$ 4,500.00	\$ 6,500.00	\$ 6,500.00
7040 Outside Printers	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
7060 Office Supplies	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
7070 Office Equipment and Furnishings	\$ -	\$ -	\$ -
7080 Computer/Hardware/Peripherals	\$ 7,000.00	\$ 7,000.00	\$ 2,500.00
7085 Computer Support Services (Fixed Costs)	\$ 7,000.00	\$ 7,000.00	\$ 7,500.00
7090 Computer Support Services (Variable Costs)	\$ 6,000.00	\$ 11,000.00	\$ 6,000.00
7100 Computer Software	\$ 2,500.00	\$ 2,500.00	\$ 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	\$ 5,300.00
7120 Office Maintenance Services	\$ 400.00	\$ 400.00	\$ 400.00
7130 Other Equipment Maintenance	\$ -	\$ -	\$ -
7140 Travel	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
7150 Training, Conferences and Workshops	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
7160 Vehicle Mileage	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
7170 Rental of Buildings	\$ 23,300.00	\$ 23,300.00	\$ 23,300.00
7200 Telephone Communications	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00
7230 Temporary Help Services (Clerical)	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
7240 Outside Professional Services - Total for Line Items 7242 - 7249	\$ 63,500.00	\$ 55,500.00	\$ 62,000.00
7242 Accounting and Financial Services	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
7245 General Counsel and Special Counsel	\$ 13,000.00	\$ 5,000.00	\$ 11,500.00
7247 Human Resources	\$ -	\$ -	\$ -
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	\$ 4,000.00	\$ 4,000.00
7261 Pass-Through Expenses	\$ -	\$ -	\$ -
7270 Recruitment Expenses	\$ -	\$ 4,000.00	\$ -
7280 LAFCO Memberships	\$ 4,400.00	\$ 4,400.00	\$ 4,700.00
7290 Litigation Reserve	\$ 100.00	\$ 100.00	\$ -
7285 Records Storage and Security	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
7295 Contingency Reserve (See Note 2)	\$ -	\$ -	\$ -
SUB TOTAL EXPENDITURES	\$ 781,991.00	\$ 781,991.00	\$ 779,600.00
LESS PASS-THROUGH EXPENSES (Acct. 7261)	-	-	-
TOTAL EXPENDITURES (NET)	\$ 781,991.00	\$ 781,991.00	\$ 779,600.00

**LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
 FINAL ADOPTED BUDGET WORKSHEET FOR FISCAL YEAR 2014-2015
 April 28, 2014**

ADOPTED REVENUES - FISCAL YEAR 2014-2015			
Revenue	Adopted Budget Revenues for Fiscal Year 2013-14	Estimated Year-End Revenues Fiscal Year 2013-2014	Anticipated Budget Revenues for Fiscal Year 2014-2015
Source:			
4000 - Project Fees - See Note 1	\$ 10,000	\$ 10,000.00	\$ 10,000.00
4001 - Pass-through Fees	\$ -	\$ -	\$ -
4205 - County Contribution	\$ 250,164	\$ 250,164.00	\$ 249,367.00
4210 - City Contributions	\$ 250,164	\$ 250,164.00	\$ 249,367.00
4220 - Independent Special District Contributions	\$ 250,164	\$ 250,164.00	\$ 249,367.00
3810 - Contingency Reserve	\$ -	\$ -	\$ -
3850 - Unreserved Fund Balance - Supplement	\$ 20,000	\$ 20,000.00	\$ 20,000.00
4300 - Interest	\$ 1,500	\$ 1,500.00	\$ 1,500.00
SUB TOTAL REVENUES	\$ 781,992	\$ 781,992.00	\$ 779,601.00
LESS PASS-THROUGH INCOME (Acct. 4001)	\$ -	\$ -	\$ -
TOTAL REVENUE (NET)	\$ 781,992	\$ 781,992.00	\$ 779,602.00

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

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

DETAIL OF ADOPTED EXPENDITURES
FOR FINAL ADOPTED FY 2014-15 BUDGET

Adopted April 28, 2014

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
Final Adopted Budget Worksheet for FY 2014-2015
April 28, 2014

	Adopted Budget for Fiscal Year 2013-14	Estimated Year-End Expenditures for Fiscal Year 2013-14 (Includes Adopted Budget Amendment No. 1)	Adopted Budget for Fiscal Year 2014-15
6000 EMPLOYEE SALARIES			
This line item continues to fund four staff positions that support all work of the Commission (Executive Officer, Senior Analyst, Associate Analyst, Clerk). Includes merit step increase and COLA for the Analyst and Clerk positions. Includes overtime allowance for Clerk position. Includes salary adjustment for EO position per Employment Agreement approved on February 24, 2014.	\$ 408,946.00	\$ 408,946.00	\$ 419,000.00
6100 EMPLOYEE BENEFITS			
This line item reduces benefits by eliminating the employer contribution to the employee share of retirement plan contributions. As of July 1, 2014, employees will pay 100% of this cost, resulting in a cost savings to LAFCO. A two-year phase-out of this benefit began in July 2012. No new benefits and no other benefit changes are assumed in this line item. See Budget Amendment No. 1 for explanation of estimated year-end expenses for FY 2013-14.	\$ 199,445.00	\$ 191,445.00	\$ 185,000.00
TOTAL SALARIES & BENEFITS	\$ 608,391.00	\$ 600,391.00	\$ 604,000.00

	Adopted Budget for Fiscal Year 2013-14	Estimated Year-End Expenditures for Fiscal Year 2013-14 (Includes Adopted Budget Amendment No. 1)	Adopted Budget for Fiscal Year 2014-15
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.	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
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	\$ 6,500.00	\$ 6,500.00
7040 Outside Printers Includes copying of agenda packets, large volume publications, maps and other occasional needs.	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
7060 Office Supplies Includes annual consumable goods for office operations and work production.	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
7070 Office Equipment & Furnishings Includes office furniture such as small tables and miscellaneous items. Not funded.	\$ -	\$ -	\$ -
7080 Computer Hardware and Peripherals Includes lease of work station computers.	\$ 7,000.00	\$ 7,000.00	\$ 2,500.00

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April 28, 2014

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	Adopted Budget for Fiscal Year 2013-14	Estimated Year-End Expenditures for Fiscal Year 2013-14 (Includes Adopted Budget Amendment No. 1)	Adopted Budget for Fiscal Year 2014-15
<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.</p>	\$ 7,000.00	\$ 7,000.00	\$ 7,500.00
<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. See Budget Amendment No. 1 for explanation of estimated year-end expense for FY 2013-14.</p>	\$ 6,000.00	\$ 11,000.00	\$ 6,000.00
<p>7100 Computer Software Includes software updates and licenses to extend the life and compatibility of computers.</p>	\$ 2,500.00	\$ 2,500.00	\$ 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. Premiums reflect discounts for no claim history. Cost is fixed.</p>	\$ 5,500.00	\$ 5,500.00	\$ 5,300.00

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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.	\$ -	\$ -	\$ -
7140 Travel Continues partial funding for employee, counsel and Commissioner travel for annual CALAFCO conference (Sept. 2014), annual CALAFCO staff workshop (April 2015), and classes. Includes some transportation, hotel and meal costs.	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
7150 Training, Conferences and Workshops Provides partial funding for employee, counsel and Commissioner registrations at annual CALAFCO conference (Sept. 2014), annual staff workshop (April 2015), and classes.	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
7160 Vehicle Mileage Reimbursement for use of personal vehicles, at the government rate.	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
7170 Rental of Building Continues a favorable five-year lease extension agreement with rent rollbacks. Includes utilities.	\$ 23,300.00	\$ 23,300.00	\$ 23,300.00
7200 Telephone Communications Includes telephone, cell and fax charges, and system maintenance and repairs. Includes new lease (\$500) for office wi-fi "hotspot" -- for public visitors, use of laptops/tablets at meetings, and to maintain office productivity in the event of work station or network system problems.	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00
7230 Temporary Help Services (Clerical) Includes temporary clerical services during high workload periods or staff absences.	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00

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7240 Outside Professional Services	\$ 63,500.00	\$ 55,500.00	\$ 62,000.00
This line item includes:			
7242: Accounting and Financial Services (fixed rate contract with Hayashi & Wayland).	37,500	37,500	\$ 37,500.00
7245: General Counsel and Special Legal Counsel Services (Not Litigation) . General Counsel costs are variable, with an annual cap of \$15,000 (per contract with County Counsel's Office). This line item fund is also intended for variable Special Legal Counsel costs, depending on need (per contract with Michael Colantuono). See Budget Amendment No. 1 for explanation of estimated year-end expense for FY 2013-14.	13,000	5,000	\$ 11,500.00
7247: Human Resources Services (variable rate services from County of Monterey or other vendor)	\$ -	0	\$ -
7248: Annual Audit (fixed rate contract with Bianchi, Kasavan & Pope. See related contract amendment proposal.	13,000	13,000	\$ 13,000.00
7249: Temporary Professional Services (during staff absences, vacancies or high workload periods).	\$ -	\$ -	\$ -
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	\$ 4,000.00	\$ 4,000.00
Expenses for actions requiring public notices, such as annexations, Sphere of Influence updates, municipal servicer reviews and budgets.			
7270 Recruitment Expenses	\$ -	\$ 4,000.00	\$ -
To fill any vacant and funded position. See Budget Amendment No. 1 for explanation of estimated year-end expenses for FY 2013-14. Assumes no recruitment needs in FY 2014-15.			

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7280 LAFCO Memberships CALAFCO Membership (\$3550) and California Special Districts Association dues (\$1100). 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.	\$ 4,400.00	\$ 4,400.00	\$ 4,700.00
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. This balance sheet reserve is currently funded to target level. LAFCO has no current or anticipated litigation. Accordingly, no funding is proposed for FY 2014-15.	\$ 100.00	\$ 100.00	\$ -
7285 Records Management A program is underway to inventory, organize and archive 50 years of paper records. This multi-year program will be guided by a Records Management Policy adopted in February 2014.	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
7295 Contingency Reserve Per Commission policy, the target funding for the general contingency reserve is 25 percent of the annual budget. By June 20, 2014, this reserve will be close to the target funding level. Accordingly, no funding is proposed for FY 2014-15.	\$ -	\$ -	\$ -
SUBTOTAL SERVICES AND SUPPLIES	\$ 173,600.00	\$ 181,600.00	\$ 175,600.00
LESS PASS-THROUGH EXPENSES (Account 7261)	\$ -	\$ -	
TOTAL SERVICES AND SUPPLIES (NET)	\$ 173,600.00	\$ 181,600.00	\$ 175,600.00
TOTAL SALARIES & BENEFITS	\$ 608,391.00	\$ 600,391.00	\$ 604,000.00
NET TOTAL FOR BUDGET UNIT	\$ 781,991.00	\$ 781,991.00	\$ 779,600.00