

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

FINAL BUDGET FOR FY 2017-2018

Adopted May 22, 2017

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

SUMMARY OF
EXPENDITURES AND
REVENUES FOR
FY 2017-2018 BUDGET

Adopted May 22, 2017

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
Final Budget for FY 2017-18
May 22, 2017 (Adopted)

		Adopted Budget for Fiscal Year 2016-17	Estimated Year-End Expenditures for Fiscal Year 2016-17	Adopted Budget for Fiscal Year 2017-18
SUMMARY OF PROPOSED EXPENDITURES - FISCAL YEAR 2017-18				
6000	Employee Salaries	\$ 498,000.00	\$ 498,000.00	\$ 515,000.00
6100	Employee Benefits	\$ 205,000.00	\$ 205,000.00	\$ 215,000.00
7000	Postage and Shipping	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
7010	Books and Periodicals	\$ 1,100.00	\$ 1,100.00	\$ 1,400.00
7030	Copy Machine Charges	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
7040	Outside Printers	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
7060	Office Supplies	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
7070	Office Equipment and Furnishings	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
7080	Computer/Hardware/Peripherals	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
7085	Computer Support Services (Fixed Costs)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
7090	Computer Support Services (Variable Costs)	\$ 12,000.00	\$ 12,000.00	\$ 14,000.00
7100	Computer Software	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7105	Meeting Broadcast Services	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
7110	Property and General Liability Insurance	\$ 5,300.00	\$ 5,300.00	\$ 5,500.00
7120	Office Maintenance Services	\$ 400.00	\$ 400.00	\$ 400.00
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	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
7170	Rental of Buildings	\$ 25,000.00	\$ 25,000.00	\$ 26,000.00
7200	Telephone Communications	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
7230	Temporary Help Services (Clerical)	\$ -	\$ -	\$ -
7240	Outside Professional Services - Total for Line Items 7242 - 7249	\$ 72,000.00	\$ 72,000.00	\$ 89,300.00
	7242 Accounting and Financial Services	\$ 37,500.00	\$ 37,500.00	\$ 54,800.00
	7245 General Counsel and Special Counsel	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
	7247 Human Resources	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	7248 Annual Audit	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
	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
7270	Recruitment Expenses	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7280	LAFCO Memberships	\$ 5,100.00	\$ 5,100.00	\$ 5,200.00
7290	Litigation Reserve	\$ -	\$ -	\$ -
7285	Records Storage and Security	\$ -	\$ -	\$ -
7295	Contingency Reserve	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 903,000.00	\$ 903,000.00	\$ 950,900.00

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

Final Budget for Fiscal Year 2017-2018

May 22, 2017 (Adopted)

PROPOSED REVENUES - FISCAL YEAR 2017-2018			
Revenue	Adopted Budget Revenues for Fiscal Year 2016-17	Estimated Year-End Revenues Fiscal Year 2016-2017	Anticipated Budget Revenues for Fiscal Year 2017-2018
Source:			
4000 - Project Fees - See Note 1	\$ 10,000	\$ 10,000.00	\$ 10,000.00
4001 - Pass-through Fees	\$ -	\$ -	\$ -
4205 - County Contribution	\$ 280,167	\$ 280,167.00	\$ 294,175.00
4210 - City Contributions	\$ 280,167	\$ 280,167.00	\$ 294,175.00
4220 - Independent Special District Contributions	\$ 280,167	\$ 280,167.00	\$ 294,175.00
3810 - Contingency Reserve	\$ -	\$ -	
3850 - Unreserved Fund Balance - Supplement (as needed)	\$ 50,000	\$ 50,000.00	\$ 55,375.00
4300 - Interest	\$ 2,500	\$ 2,500.00	\$ 3,000.00
TOTAL REVENUES	\$ 903,001	\$ 903,001.00	\$ 950,900.00

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 AND REVENUES
FOR FY 2017-18 BUDGET

Adopted May 22, 2017

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
Final Budget Worksheet for FY 2017-18
May 22, 2017 (Adopted)

	Adopted Budget for Fiscal Year 2016-17	Estimated Year-End Expenditures for Fiscal Year 2016-17	Adopted Budget for Fiscal Year 2017-18
<p>6000 EMPLOYEE SALARIES</p> <p>This line item supports all work program activities of the Commission by 4.5 FTE positions. No change in current staffing levels is proposed. Assumes minor increase in salaries due to merit steps and COLAs per employment agreements (for staff retention). Includes overtime allowances for non-exempt employees (per law).</p>	\$ 498,000.00	\$ 498,000.00	\$ 515,000.00
<p>6100 EMPLOYEE BENEFITS</p> <p>This line item assumes no new benefits and no benefits changes for current 4.5 FTE employees, and no change in benefit reductions that are already in place. Assumes minor increase in some benefit costs. LAFCO pays 0% of the employee share of the employee share of retirement plan contributions; employees pay 100% of this cost.</p>	\$ 205,000.00	\$ 205,000.00	\$ 215,000.00
TOTAL SALARIES & BENEFITS	\$ 703,000.00	\$ 703,000.00	\$ 730,000.00

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
Final Budget for FY 2017-18
May 22, 2017 (Adopted)

	Adopted Budget for Fiscal Year 2016-17	Estimated Year-End Expenditures for Fiscal Year 2016-17	Adopted Budget for Fiscal Year 2017-18
SERVICES & SUPPLIES			
7000 Postage and Shipping Includes postage for general correspondence and agenda packet delivery, express mail, courier service and certified mail. Also includes LAFCO election mailings to independent special districts, and distribution of budget and studies. Includes lease for mailing machine.	\$ 3,000.00	\$ 3,000.00	\$ 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.	\$ 1,100.00	\$ 1,100.00	\$ 1,400.00
7030 Copy Machine Charges Includes copier machines lease, copies and maintenance. Assumes in-house production of studies for LAFCO's Municipal Service Reviews/Sphere of Influence studies, for cost and quality control purposes. Includes support of activities associated with pre-application and application processing functions. Includes production of resource maps, district election mailing materials, educational outreach materials, and other work program needs.	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
7040 Outside Printers Includes copying of Commission/Committee agenda packets, some large volume publications, maps and other occasional needs.	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
7060 Office Supplies Includes annual consumable goods for office operations and work production.	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
7070 Office Equipment & Furnishings Includes office furniture replacement, small tables and other miscellaneous items.	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
7080 Computer Hardware and Peripherals Includes annual lease of work station computers, and occasional purchase of laptops, audiovisual equipment and accessories.	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
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	Adopted Budget for Fiscal Year 2016-17	Estimated Year-End Expenditures for Fiscal Year 2016-17	Adopted Budget for Fiscal Year 2017-18
<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, and high volume cloud storage. County IT is primary vendor and fixes costs based on unit counts. Occasional device support service by other vendors is not fixed.</p>	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
<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. Includes County support for LAFCO website maintenance. Proposed budget reflects increases in data/mapping needs and increases in County rates. Charges are variable.</p>	\$ 12,000.00	\$ 12,000.00	\$ 14,000.00
<p>7100 Computer Software Includes software updates and licenses to extend the security, compatibility and functions of computers.</p>	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
<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>	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
<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 annually.</p>	\$ 5,300.00	\$ 5,300.00	\$ 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
7140 Travel Provides partial funding for employee, counsel and Commissioner travel for annual CALAFCO conference (October 2017), annual CALAFCO staff workshop (March 2018), and training 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 (October 2016), annual staff workshop (March 2018), and classes.	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
7160 Vehicle Mileage Reimbursement for use of personal vehicles, at the government rate.	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
7170 Rental of Building Includes minor increase in office rent, and includes utilities.	\$ 25,000.00	\$ 25,000.00	\$ 26,000.00
7200 Telephone Communications Includes telephone, cell and fax charges, office wi-fi for laptop/visitor use, and system maintenance and repairs.	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
7230 Temporary Help Services (Clerical) Not funded. All clerical work is done by in-house staff.	\$ -	\$ -	\$ -
7240 Outside Professional Services This line item includes:	\$ 72,000.00	\$ 72,000.00	\$ 89,300.00
7242: Accounting and Financial Services. Reflects a proposed fixed rate contract with Hayashi Wayland for payroll, accounting, financial report services, GASB 68 Compliance and assistance to auditor (\$46,800 for FY 2017-2018). Also includes up to \$8,000 for compliance with new reporting requirements for OPEB GASB 45 and other federal accounting rules. Those variable rate services may be provided by other CPA firms.	\$ 37,500.00	\$ 37,500.00	\$ 54,800.00
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).	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00

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7247: Human Resources Services. Variable rate services from County of Monterey or other vendor, on an as needed basis.	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
7248: Annual Audit. Fixed rate contract with Bianchi, Kasavan & Pope.	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
7249: Temporary Professional Services. Intended to provide support during staff absences, vacancies or high workload periods. Not funded. All professional work is done by in-house staff.	\$ -	\$ -	\$ -
7250 Miscellaneous Office Expenses Minor expenses for office operations, Commission meetings and recording fees for LAFCO-initiated activities.	\$ 600.00	\$ 600.00	\$ 600.00
7260 Legal Notices Expenses for actions requiring public notices, such as annexations, Sphere of Influence updates, municipal service reviews and budgets. Some of these costs are reimbursable.	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
7270 Recruitment Expenses To fill any vacant position.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00

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7280 LAFCO Memberships CALAFCO Membership (\$3700) and California Special Districts Association dues (\$1400). CALAFCO membership provides access to legislative and educational activities. CSDA membership is required in order to get the Special District Authority's Workers Compensation Insurance and Property & Liability Insurance (Acct.# 7110).	\$ 5,100.00	\$ 5,100.00	\$ 5,200.00
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 fund supplement is proposed for FY 2017-2018.	\$ -	\$ -	\$ -
7285 Records Management Not funded for outside help. Records management is by in-house clerical staff.	\$ -	\$ -	\$ -
7295 Contingency Reserve Per Commission policy, the target funding for the general contingency reserve is 25 percent of the annual budget. This balance sheet reserve is currently funded at \$156,000, which is below the target level. On April 24, 2017, the Commission will be requested to transfer funds from the Unreserved Fund Balance to fully fund this reserve in FY 2016-2017 and 2017-2018.	\$ -	\$ -	\$ -
TOTAL SERVICES AND SUPPLIES	\$ 200,000.00	\$ 200,000.00	\$ 220,900.00
TOTAL SALARIES & BENEFITS	\$ 703,000.00	\$ 703,000.00	\$ 730,000.00
TOTAL FOR BUDGET UNIT	\$ 903,000.00	\$ 903,000.00	\$ 950,900.00