

**Exhibit A**  
**San Luis Obispo Local Agency Formation Commission**  
 Adopted Budget - Fiscal Year 2014-2015

Adopted - April 17, 2014

<b>EXPENDITURES SUMMARY</b>	<b>Current Year</b>	<b>Expense YTD</b>	<b>Proj. Yr End</b>	<b>Adopted 14-15</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
Salaries	226,164	164,591	226,164	233,907	7,743	3.4%
Benefits and Taxes	165,184	112,151	156,335	176,109	10,925	6.6%
Services and Supplies	116,913	84,344	111,042	117,822	909	0.8%
<b>Total Expenses</b>	<b>508,261</b>	<b>361,087</b>	<b>493,541</b>	<b>527,838</b>	<b>19,577</b>	<b>3.9%</b>

<b>EXPENDITURES DETAIL</b>	<b>Current Year</b>	<b>Expense YTD</b>	<b>Proj. Yr End</b>	<b>Adopted 14-15</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
<b>Salaries and Benefits</b>						
Salaries	226,164	164,591	226,164	233,907	7,743	3.4%
Benefits and Taxes	165,184	112,151	156,335	176,109	10,925	6.6%
<b>Subtotal Salaries &amp; Benefits</b>	<b>391,348</b>	<b>276,743</b>	<b>382,499</b>	<b>410,016</b>	<b>18,668</b>	<b>4.8%</b>
<b>Variable Costs (%) :</b>						
FICA -Employer Match	14,357	10,286	14,357	14,837	480	3.3%
Medicare - Employer Match	3,358	2,484	3,358	3,470	112	3.3%
Retirement-Employer Contribution	57,879	41,975	57,879	60,442	2,563	4.4%
Retirement-Employer for Employee	29,410	21,406	29,410	30,384	974	3.3%
Retirement - Employee Contribution <sup>1)</sup>	3,164	2,737	3,164	3,872	708	22.4%
Pension Obligation Bond Payment	13,963	10,090	13,963	16,127	2,164	15.5%
SDI/SUI-Employer Contribution	2,963	777	2,963	3,064	101	3.4%
Fed Unemploy Tax-Employer Cont	905	126	905	936	31	3.4%
<b>Fixed Costs (\$) :</b>						
Health Plan/Café Cash	30,600	22,407	30,600	35,100	4,500	14.7%
Life Insurance	750	0	300	750	0	0.0%
Def Comp - EO Employer Match	11,000	2,600	2,600	11,000	0	0.0%
<b>Total Benefits</b>	<b>165,185</b>	<b>112,151</b>	<b>156,335</b>	<b>176,109</b>	<b>10,924</b>	<b>6.6%</b>

<sup>1)</sup> Not included in the LAFCO budget. Share paid by employee.

<b>Services and Supplies</b>	<b>Current Year</b>	<b>Expense YTD</b>	<b>Proj. Yr End</b>	<b>Adopted 14-15</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
Food	1,000	863	1,000	1,000	0	0.0%
Maintenance - Equipment	500	378	700	500	0	0.0%
Maintenance - Software	500	0	400	500	0	0.0%
CALAFCO/Other Memberships	4,000	4,085	4,085	4,200	200	5.0%
Office Supplies	2,700	995	2,600	2,500	-200	-7.4%
Commissioner/Consultant Exp	10,000	7,245	8,500	10,000	0	0.0%
Publication/Legal Notices	1,000	677	1,200	1,000	0	0.0%
Rent	38,000	27,509	36,700	38,000	0	0.0%
Small Equipment	250	0	250	400	150	60.0%
Large Equipment	3,000	2,944	2,944	2,000	-1,000	-33.3%
Computer Software	500	87	300	500	0	0.0%
Employee Mileage	600	0	400	400	-200	-33.3%
Commissioner Mileage	1,800	948	1,800	2,000	200	11.1%
Airfare/Public Transportation	500	0	300	500	0	0.0%
Accommodations/Travel	4,000	4,445	5,000	5,000	1,000	25.0%
Auto Allowance	5,400	3,946	5,400	5,400	0	0.0%
Training/Conf Registration	4,000	3,179	3,600	4,500	500	12.5%
Utilities	3,250	2,210	3,100	3,250	0	0.0%
Car/Vehicle Rentals	750	670	800	800	50	6.7%
Postage	1,000	723	1,000	1,200	200	20.0%
Custodian	910	520	910	910	0	0.0%
Copying	1,000	0	1,000	800	-200	-20.0%
ITD-SAP/Board Chambers	850	398	850	850	0	0.0%
Phones	1,450	848	1,450	1,450	0	0.0%
County Auditor	6,953	6,953	6,953	7,162	209	3.0%
Insurance	8,000	4,410	6,000	8,000	0	0.0%
Legal Counsel/Other Co Billings	15,000	10,312	13,800	15,000	0	0.0%
<b>Subtotal Services &amp; Supplies</b>	<b>116,913</b>	<b>84,344</b>	<b>111,042</b>	<b>117,822</b>	<b>909</b>	<b>0.8%</b>
<b>Total Expenses</b>	<b>508,261</b>	<b>361,087</b>	<b>493,541</b>	<b>527,838</b>	<b>19,577</b>	<b>3.9%</b>

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**REVENUES**

REVENUE DETAIL	Current Year	Realized YTD	Proj. Yr End	Adopted 14-15	Inc/Dec	% Inc./Dec.
Interest	900	382	500	500	-400	-44.4%
Environmental Fees	2,000	3,500	3,500	2,000	0	0.0%
Sphere of Influence Fee	1,000	3,500	3,500	1,000	0	0.0%
LAFCO Processing Fees	8,500	5,000	5,000	8,500	0	0.0%
Other Revenue/Grants/Insurance reimb.	5,000	2,912	2,912	0	-5,000	-100.0%
					0	
<b>Sub-Total w/out Agency Charges</b>	<b>17,400</b>	<b>15,294</b>	<b>15,412</b>	<b>12,000</b>	<b>-5,400</b>	<b>-31.0%</b>
LAFCO Charge to Agencies	465,861	465,825	465,861	495,838	29,977	6.4%
<b>Total Revenue <sup>1)</sup></b>	<b>508,261</b>	<b>481,119</b>	<b>481,273</b>	<b>527,838</b>	<b>19,577</b>	<b>3.9%</b>
1) Includes estimated Transfer of Reserves to Fund Balance						
Transfer of Reserves to Fund Bal. (If needed)	25,000	0	12,268	20,000	-5,000	-20.0%

RESERVES and FUND BALANCE	Beginning Res./FB FY 13/14	% of Budget	Proj. Year End Fund Balance	Projected Year End Reserves FY 13/14	Estimated Res./FB FY 14/15	% of Budget
<b>Reserves</b>	<b>133,446</b>	<b>26%</b>	<b>133,446</b>	<b>121,178</b>	<b>101,178</b>	<b>19.2%</b>
Transfer in 4th Qtr-If needed FY 13/14			-12,268	20,000		
<b>Total</b>	<b>133,446</b>	<b>26%</b>	<b>121,178</b>	<b>101,178</b>		

**CHARGES TO AGENCIES**

Agency Share	FY 2013-14	FY 2014-15	Inc/Dec	% Inc/Dec
Cities	155,287	165,279	9,992	6.4%
County	155,287	165,279	9,992	6.4%
Special Districts	155,287	165,279	9,992	6.4%
<b>Total</b>	<b>465,861</b>	<b>495,838</b>	<b>29,977</b>	<b>6.4%</b>

**ACCOUNTS RECEIVABLE - LRDM**

	FY-2014/15
Legal Costs owed to LAFCO	10,783
LAFCO Staff Costs	14,775
<b>Total</b>	<b>25,558</b>

# IN THE LOCAL AGENCY FORMATION COMMISSION

## COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

April 17, 2014

**PRESENT:** Chairperson Roberta Fonzi, Vice-Chairman Tom Murray, Commissioners Muril Clift, Frank Mecham, Marshall Ochylski, and Duane Picanco and Alternate Commissioners David Brooks and Robert Enns

**ABSENT:** Commissioner Bruce Gibson and Alternate Commissioners Adam Hill and Kris Vardas

### RESOLUTION NO. 2014-03

#### RESOLUTION ADOPTING THE FISCAL YEAR 2014-15

#### LAFCO FINAL BUDGET

The following resolution is now offered and read:

**WHEREAS**, the Executive Officer has given the notices required by law and forwarded copies of his report to officers, persons and public agencies prescribed by law; and

**WHEREAS**, the matter was set for public hearing at 9:00 a.m. on Thursday, April 17, 2014, and the public hearing was duly conducted and determined and the proposed LAFCO Budget for Fiscal Year 2014-2015 was considered on Thursday, April 17, 2014; and

**WHEREAS**, at said hearing, this Commission heard and received all oral and written protests, objections and evidence which were made, presented, or filed, and all persons present were given the opportunity to hear and be heard in respect to any matter relating to said proposed budget; and

**WHEREAS**, the Commission considered the Proposed Budget prior to May 1, 2014 and approved it as the Final Adopted Budget for Fiscal Year 2014-2015 prior to June 15, 2014;

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Local Agency Formation Commission of the County of San Luis Obispo, State of California, as follows:

1. That the recitals set forth hereinabove are true, correct, and valid.
2. That pursuant to Government Code Section 56381(a), the Commission hereby adopts a Final Budget for Fiscal Year 2014-2015 in the amount of \$527,838 as set forth in Exhibit A. The net amount of the Adopted Budget, after deducting revenues and reserves is \$495,838. This amount will be charged to the Funding Agencies based on the formula contained in the Cortese-Know-Hertzberg Act and as implemented by the County Auditor.

3. That the Executive Officer of this Commission is authorized to mail copies of the Adopted Budget in the manner provided by law.

Upon a motion of Commissioner Mecham, seconded by Vice-Chairman Murray and on the following roll call vote the foregoing resolution is hereby adopted:

AYES: Commissioner Mecham, Vice-Chairman Murray, Commissioners Clift, Picanco, Alternate Commissioner Enns and Chairperson Fonzi

NAYS: None

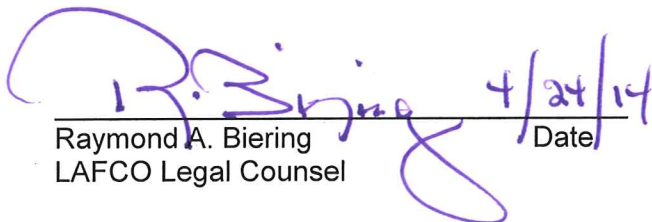
ABSTAIN: None

  
\_\_\_\_\_  
Roberta Fonzi, Chairperson      Date  
Local Agency Formation Commission

ATTEST:

  
\_\_\_\_\_  
David Church      Date  
LAFCO Executive Officer

APPROVED AS TO FORM AND LEGAL EFFECT:

  
\_\_\_\_\_  
Raymond A. Biering      Date  
LAFCO Legal Counsel