

**IN THE LOCAL AGENCY FORMATION COMMISSION**  
**COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA**

Date: April 18, 2013

**PRESENT:** Chairman Muril Clift, Vice Chairman Kris Vardas, Commissioners Frank Mecham, Tom Murray, Duane Picanco, and Alternate Commissioners David Brooks and Marshall Ochylski

**ABSENT:** Commissioner Bruce Gibson and Alternate Commissioners Roberta Fonzi and Paul Teixeira

**RESOLUTION NO. 2013-03**

**RESOLUTION ADOPTING THE FISCAL YEAR 2013-14  
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 18, 2013, and the public hearing was duly conducted and the proposed LAFCO Budget for Fiscal Year 2013-2014 was considered on Thursday, April 18, 2013; 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, 2013 and approved it as the Final Budget for Fiscal Year 2013-2014 prior to June 15, 2013;

**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 2013-14 in the amount of \$508,261 as set

forth in Exhibit A. The net amount of the Final Budget after deducting revenues and reserves is \$465,861. This amount will be charged to the Funding Agencies based on the formula contained in the Cortese-Knox-Hertzberg Act and as implemented by the County Auditor.

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

Upon a motion of Commissioner Ochylski, seconded by Commissioner Murray, and on the following roll call vote:

AYES: Commissioners Ochylski, Murray, Mecham, Picanco, Vice Chairman Vardas and Chairman Clift

NAYS: None

ABSTAIN: None

  
Muril Clift, Chairman 4/23/13  
Local Agency Formation Commission Date

**ATTEST:**

  
David Church 4-22-13  
LAFCO Executive Officer Date

**APPROVED AS TO FORM AND LEGAL EFFECT:**

  
Raymond A. Biering 4/23/13  
LAFCO Legal Counsel Date

**Exhibit A**  
**San Luis Obispo Local Agency Formation Commission**  
 Adopted Budget - Fiscal Year 2013-2014

Adopted - April 18, 2013

<b>EXPENDITURES SUMMARY</b>	<b>Current Year</b>	<b>Expense YTD</b>	<b>Proj. Yr End</b>	<b>Adopted 13-14</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
Salaries	208,428	152,118	208,428	226,164	17,736	8.5%
Benefits and Taxes	153,321	105,438	147,371	165,184	11,863	7.7%
Services and Supplies	161,413	125,318	151,197	116,913	-44,500	-27.6%
<b>Total Expenses</b>	<b>523,162</b>	<b>382,874</b>	<b>506,996</b>	<b>508,261</b>	<b>-14,901</b>	<b>-2.8%</b>

<b>EXPENDITURES DETAIL</b>	<b>Current Year</b>	<b>Expense YTD</b>	<b>Proj. Yr End</b>	<b>Adopted 13-14</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
<b>Salaries and Benefits</b>						
Salaries	208,428	152,118	208,428	226,164	17,736	8.5%
Benefits and Taxes	153,321	105,438	147,371	165,184	11,863	7.7%
<b>Subtotal Salaries &amp; Benefits</b>	<b>361,749</b>	<b>257,556</b>	<b>355,799</b>	<b>391,348</b>	<b>29,599</b>	<b>8.2%</b>
<b>Variable Costs (%) :</b>						
FICA -Employer Match	13,257	9,767	13,257	14,357	1,100	8.3%
Medicare - Employer Match	3,101	2,334	3,101	3,358	257	8.3%
Retirement-Employer Contribution	52,861	38,580	52,861	57,879	5,018	9.5%
Retirement-Employer for Employee	27,183	19,840	27,183	29,410	2,227	8.2%
Retirement - Employee Contribution <sup>1)</sup>	2,337	1,691	2,337	3,164	827	35.4%
Pension Obligation Bond Payment	11,005	8,003	11,005	13,963	2,958	26.9%
SDI/SUI-Employer Contribution	2,730	861	2,730	2,963	233	8.5%
Fed Unemploy Tax-Employer Cont	834	126	834	905	71	8.5%
<b>Fixed Costs (\$) :</b>						
Health Plan/Café Cash	30,600	22,126	30,600	30,600	0	0.0%
Life Insurance	750	0	300	750	0	0.0%
Def Comp - EO Employer Match	11,000	3,800	5,500	11,000	0	0.0%
<b>Total Benefits</b>	<b>153,321</b>	<b>107,128</b>	<b>147,371</b>	<b>165,184</b>	<b>11,863</b>	<b>7.7%</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 13-14</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
Food	1,000	626	1,000	1,000	0	0.0%
Maintenance - Equipment	500	737	800	500	0	0.0%
Maintenance - Software	400	87	400	500	100	25.0%
CALAFCO/Other Memberships	3,800	3,943	3,943	4,000	200	5.3%
Office Supplies	2,700	1,844	2,600	2,700	0	0.0%
Commissioner/Consultant Exp	9,000	6,550	9,000	10,000	1,000	11.1%
Publication/Legal Notices	1,000	819	1,000	1,000	0	0.0%
Rent	38,000	27,509	36,700	38,000	0	0.0%
Small Equipment	250	76	250	250	0	0.0%
Large Equipment	500	557	557	3,000	2,500	500.0%
Computer Software	250	461	461	500	250	100.0%
Employee Mileage	600	105	400	600	0	0.0%
Commissioner Mileage	1,800	1,441	1,800	1,800	0	0.0%
Airfare/Public Transportation	500	0	200	500	0	0.0%
Accommodations/Travel	3,000	3,001	4,000	4,000	1,000	33.3%
Auto Allowance	5,400	3,946	5,400	5,400	0	0.0%
Training/Conf Registration	3,753	3,529	3,800	4,000	247	6.6%
Utilities	3,250	2,120	3,100	3,250	0	0.0%
Car/Vehicle Rentals	750	270	500	750	0	0.0%
Postage	1,000	877	1,000	1,000	0	0.0%
Custodian	910	585	910	910	0	0.0%
Copying	1,000	1,312	1,312	1,000	0	0.0%
ITD-SAP/Board Chambers	850	550	850	850	0	0.0%
Phones	1,450	724	1,450	1,450	0	0.0%
County Auditor	6,750	6,750	6,750	6,953	203	3.0%
Insurance	8,000	4,373	7,000	8,000	0	0.0%
Legal Counsel/Other Co Billings	15,000	10,312	13,800	15,000	0	0.0%
Outside Legal Counsel-LRDM	50,000	42,214	42,214	0	-50,000	-100.0%
<b>Subtotal Services &amp; Supplies</b>	<b>161,413</b>	<b>125,318</b>	<b>151,197</b>	<b>116,913</b>	<b>-44,500</b>	<b>-27.6%</b>
<b>Total Expenses</b>	<b>523,162</b>	<b>382,874</b>	<b>506,996</b>	<b>508,261</b>	<b>-14,901</b>	<b>-2.8%</b>

## REVENUES

REVENUE DETAIL	Current Year	Realized YTD	Proj. Yr End	Adopted 13-14	Inc/Dec	% Inc/Dec
Interest	1,000	579	900	900	-100	-10.0%
Environmental Fees	2,000	1,000	1,000	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	18,925	18,925	8,500	0	0.0%
Other Revenue/Grants/Insurance reimb.	5,000	38,272	38,272	5,000	0	0.0%
Transfer of Reserves to Fund Bal. If needed	15,643	0	0	25,000	9,357	59.8%
Reserves to Fund Balance-LRDM Litigation	50,000	50,000	50,000	0	-50,000	-100.0%
<b>Sub-Total w/out Agency Charges</b>	<b>83,143</b>	<b>112,276</b>	<b>112,597</b>	<b>42,400</b>	<b>-40,743</b>	<b>-49.0%</b>
LAFCO Charge to Agencies	440,019	440,019	440,019	465,861	25,842	5.9%
<b>Total Revenue</b>	<b>523,162</b>	<b>552,295</b>	<b>552,616</b>	<b>508,261</b>	<b>-14,901</b>	<b>-2.8%</b>

RESERVES	Beginning FY 12/13	% of Budget	Proj. Year End Fund Balance	Year End Reserves FY12-13	Estimated Reserves FY 13/14	% of Budget
<b>Reserves</b>	<b>123,493</b>	<b>24%</b>	<b>45,620</b>	<b>119,113</b>	<b>94,113</b>	<b>18.5%</b>
Transfer in 4th Qtr-If needed FY 13/14	0			-25,000		
Transfer for LRDM Legal Costs	-50,000					
Balance from FY 12/13			73,493			
	<b>73,493</b>	<b>14%</b>	<b>119,113</b>	<b>94,113</b>		

## CHARGES TO AGENCIES

Agency Share	FY 2012-13	FY 2013-14	Inc/Dec	% Inc/Dec
Cities	146,673	155,287	8,614	5.9%
County	146,673	155,287	8,614	5.9%
Special Districts	146,673	155,287	8,614	5.9%
<b>Total</b>	<b>440,019</b>	<b>465,861</b>	<b>25,842</b>	<b>5.9%</b>

## ACCOUNTS RECEIVABLE - LRDM

	FY-2013/14
Legal Costs owed to LAFCO	10,783
LAFCO Staff Costs	14,775
<b>Total</b>	<b>25,558</b>