



Lou Ann Teixeira
Executive Officer

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Federal Glover
County Member

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Dwight Meadows
Special District Member

David A. Piepho
Special District Member

Rob Schroder
City Member

ALTERNATE MEMBERS

William Bristow
Public Member

George H. Schmidt
Special District Member

Mary N. Piepho
County Member

Don Tatzin
City Member

May 14, 2008 (Agenda)

Local Agency Formation Commission
651 Pine Street, Sixth Floor
Martinez, CA 94553

Final FY 2008-09 LAFCO Budget

Dear Members of the Commission:

RECOMMENDATIONS

It is recommended that the Commission:

1. Receive this report, accept any public testimony and approve the Final Budget as presented for Fiscal Year 2008-09, together with any desired changes, and
2. Authorize the staff to distribute the Final Budget to the County, cities and special districts as required by statute.

DISCUSSION

On March 12, the Commission adopted the Proposed Budget for Fiscal Year 2008-09 (available on the LAFCO website at www.contracostalafco.org/view_agenda/03122008). The proposed budget was distributed to the County, cities and special districts for their review. We have received no comments from local agencies or members of the public regarding the proposed budget.

The Final Budget as shown in Attachment A is nearly identical to the Proposed Budget. The only change is a slight increase to Building Occupancy Costs dues to increases in energy costs. Also, it should be noted that the FY 2007-08 estimates have been adjusted to reflect an additional three months of actual expenses and revenues.

The FY 2008-09 budget reflects a slight increase (2.3%) as compared to the current year budget. The increase is primarily due to salary and benefit cost of living adjustments.

The FY 2008-09 Budget for Services and Supplies reflects a decrease due to the anticipated completion of a significant number of Municipal Service Reviews/Sphere of Influence updates.

Further, the Commission realizes costs savings through outsourcing a number of services including planning and environmental services, legal, GIS/mapping, website maintenance, etc.

The Final Budget, as presented, provides for the day-to-day operations of the Commission and staff, and includes funding to accomplish the Commission's work plan and fulfill the statutory requirements to prepare MSR/SOI updates. In addition, the Final Budget includes an \$80,000 designation as a contingency fund consistent with prior budgets.

Once approved, and in accordance with State law, LAFCO staff will transmit the Final Budget to the County, cities and independent special districts in Contra Costa County. Subsequently, the County Auditor will prepare and transmit the cost allocation plan to the agencies.

As previously discussed with the Commission, the FY 2008-09 cost allocation will reflect a credit to each funding entity resulting from the prior year available fund balance which will be determined at year end.

Please contact the LAFCO office if you have questions.

Respectfully submitted,

LOU ANN TEXEIRA
EXECUTIVE OFFICER

Attachment A – Final FY 2008-09 LAFCO Budget

c: Bob Campbell, County Auditor's Office

**CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
FINAL BUDGET FOR FISCAL YEAR 2008-09**

<u>Account name and number</u>	<u>FY 2007-08 Final Budget</u>	<u>FY 2007-08 Estimated</u>	<u>FY 2008-09 Final</u>
Salaries and Employee Benefits			
Permanent Salaries– 1011	\$ 167,362	\$ 175,725	\$ 192,485
Deferred Comp Cty Contribution - 1015	\$ 300	\$ 63	\$ 100
FICA- 1042	\$ 13,634	\$ 13,018	\$ 13,178
Retirement – Pre 1997 Employee - 1043	\$ 1,000	\$ 887	\$ 900
Retirement expense- 1044	\$ 60,977	\$ 64,715	\$ 68,848
Employee Group Insurance- 1060	\$ 29,852	\$ 30,722	\$ 31,224
Retiree Health Insurance- 1061	\$ 22,117	\$ 21,714	\$ 22,551
Unemployment Insurance- 1063	\$ 320	\$ 351	\$ 356
Workers Comp Insurance- 1070	\$ 2,221	\$ 2,451	\$ 2,636
Total Salaries and Benefits	\$ 297,783	\$ 309,646	\$ 332,278
Services and Supplies			
Office Expense- 2100	\$ 6,500	\$ 6,267	\$ 6,700
Publications -2102	\$ 300	\$ 276	\$ 300
Postage -2103	\$ 2,800	\$ 2,255	\$ 3,000
Communications - 2110	\$ 130	\$ 219	\$ 220
Tele Exchange Services 2111	\$ 1,100	\$ 1,021	\$ 1,100
Minor Furniture/Equip - 2131	\$ 1,000	\$ -	\$ -
Minor Comp Equipment - 2132	\$ -	\$ 358	\$ 1,000
Pubs & Legal Notices 2190	\$ 1,000	\$ 2,840	\$ 3,000
Memberships - 2200	\$ 5,500	\$ 5,500	\$ 7,000
Bldg Occupancy Costs - 2262	\$ 7,531	\$ 8,418	\$ 8,800
Other Travel Employees – 2303	\$ 18,000	\$ 15,195	\$ 21,000
Prof & Spec Services – 2310	\$ 299,443	\$ 306,151	\$ 236,700
Contracted Temp Help - 2314 (Web)	\$ 1,680	\$ 1,680	\$ 1,980
Data Processing Services - 2315	\$ 3,000	\$ 3,863	\$ 4,000
Data Processing Security - 2326		\$ 144	\$ 147
Telephone - 2335	\$ 145	\$ -	\$ -
Other Inter-Dept Costs - 2340	\$ 270	\$ 348	\$ 360
Filing Fees - 2490		\$ 350	\$ 500
Total Services & Supplies	\$ 348,399	\$ 354,885	\$ 295,807
Other Charges			
Overdraft charges - 3520	\$ -	\$ 459	\$ -
Alamo Inc CFA - 2328	\$ -	\$ 44,000	\$ 30,000
Alamo CEQA		\$ 19,250	\$ 4,750
Total Other Charges		\$ 63,709	\$ 34,750
Total Expenditures	\$ 646,182	\$ 728,240	\$ 662,835
Contingency Reserve	\$ 80,000		\$ 80,000
TOTAL APPROPRIATIONS	\$ 726,182	\$ 728,240	\$ 742,835
Revenues			
Agency contributions - 9500 & 9800	\$ 541,242	\$ 541,308	\$ 540,163
Application & other fees	\$ 57,000	\$ 95,535	\$ 60,000
Interest Earnings	\$ 13,000	\$ 18,739	\$ 13,000
Alamo Inc CFA and CEQA - 9877		\$ 63,250	\$ 34,750
Fund Balance	\$ 114,939	\$ 114,939	\$ 94,922
TOTAL FINANCE SOURCES & REVENUE	\$ 726,181	\$ 833,771	\$ 742,835