



MARIN LOCAL AGENCY FORMATION COMMISSION
Political Subdivision of the State of California

2015-2016 / Final Budget Proposal

Expense Ledger

		FY2011-2012		FY2012-2013		FY2013-2014		FY2014-2015		FY2015-2016		
		Adopted FY11-12	Actual FY11-12	Adopted FY12-13	Actual FY12-13	Adopted FY13-14	Actual FY13-14	Adopted FY14-15	Estimated FY14-15	Proposed FY15-16	Difference	
											Dollar	Percent
Salary and Benefit Costs												
<u>Account</u>	<u>Description</u>											
5111000	Staff Salaries	171,137.00	168,786.42	173,497.00	171,131.29	173,497.00	154,422.02	189,883.89	180,053.07	254,687.85	64,803.96	34.1%
5130500	MCERA / Retirement Pension	35,887.00	41,684.35	22,000.00	49,573.06	49,901.00	42,231.41	51,792.54	47,875.96	67,990.20	16,197.66	31.3%
5140125	Employee Health Benefits	21,490.00	16,559.05	19,000.00	16,882.34	19,000.00	14,586.33	16,888.33	15,662.04	32,442.65	15,554.32	92.1%
5140125	Medicare	2,567.00	2,488.68	2,567.00	2,523.25	2,567.00	2,177.84	2,518.41	2,511.69	3,692.97	1,174.56	46.6%
5140115	Workers Compensation	1,800.00	1,116.01	1,800.00	890.51	1,400.00	804.96	736.00	791.82	742.00	6.00	0.8%
5140145	Unemployment Insurance	868.00	868.00	868.00	868.00	868.00	1,302.00	868.00	1,214.66	868.00	-	0.0%
5130525	MCERA / Retiree Medical (OPEB)					14,100.00	5,946.84	16,798.34	5,612.34	14,880.00	(1,918.34)	-11.4%
		233,749.00	231,502.51	219,732.00	241,868.45	261,333.00	221,471.40	279,485.51	253,721.58	375,303.67	95,818.16	34.3%
Administrative Costs												
<u>Account</u>	<u>Description</u>											
5210120	Professional Services	20,000.00	19,439.15	20,000.00	18,942.43	31,350.00	9,183.46	5,800.00	16,500.90	9,255.00	3,455.00	59.6%
5210131	Legal Services	5,000.00	18,054.60	15,000.00	9,254.82	5,000.00	1,324.04	14,196.23	4,727.21	10,075.00	(4,121.23)	-29.0%
5210230	Accounting/Payroll	8,000.00	-	8,000.00	-	8,000.00	-	8,000.00	-	4,925.00	(3,075.00)	-38.4%
5210230	Conferences	4,000.00	2,387.78	4,000.00	2,844.85	3,100.00	3,330.90	4,000.00	2,614.42	2,975.00	(1,025.00)	-25.6%
5211440	Mileage/Travel	2,000.00	1,302.27	1,500.00	876.38	1,500.00	2,873.03	3,000.00	3,143.77	3,037.00	37.00	1.2%
5211533	Commissioner Stipends	6,100.00	7,600.00	6,800.00	6,400.00	6,800.00	5,050.00	7,100.00	4,850.00	7,100.00	-	0.0%
		45,100.00	48,783.80	55,300.00	38,318.48	55,750.00	21,760.43	42,096.23	31,836.30	37,367.00	(4,729.23)	-11.2%
Service and Supply Costs												
<u>Account</u>	<u>Description</u>											
5211270	Office Lease/Rent	13,000.00	11,896.60	14,300.00	14,917.50	14,300.00	12,622.50	16,770.00	16,770.00	17,370.00	600.00	3.6%
5211330	Membership and Dues	3,100.00	3,258.15	13,200.00	13,183.00	13,300.00	13,775.00	13,340.00	13,896.00	14,092.00	752.00	5.6%
5210515	General Insurance	4,000.00	2,656.24	4,000.00	2,541.90	3,000.00	2,537.86	3,000.00	2,771.03	2,771.03	(228.97)	-7.6%
5210715	Communication Services	4,500.00	1,841.33	3,500.00	1,495.53	1,600.00	2,508.88	5,874.60	5,004.81	6,053.60	179.00	3.0%
5211516	Reprographic/Map Services	3,500.00	288.00	3,500.00	486.00	2,500.00	1,302.25	-	-	-	-	0.0%
5220110	Office Supplies	2,000.00	1,864.69	2,000.00	1,415.88	2,000.00	5,267.76	2,000.00	7,499.51	2,399.96	399.96	20.0%
5210935	Equipment Purchase / Replacement	2,000.00	1,007.60	5,000.00	1,481.32	6,000.00	721.35	6,000.00	7,066.99	2,907.16	(3,092.84)	-51.5%
5211340	Training	1,500.00	-	1,000.00	-	1,000.00	483.50	1,500.00	251.70	1,095.00	(405.00)	-27.0%
5211520	Publications/Notices	1,000.00	1,729.97	1,500.00	866.02	1,600.00	692.26	2,000.00	1,311.68	2,095.00	95.00	4.8%
5210129	Graphic Design/Website Design/Edits	3,000.00	828.00	4,500.00	6,000.00	1,000.00	-	2,000.00	3,900.00	2,000.00	-	0.0%
5211215	Storage	800.00	659.39	800.00	248.30	650.00	517.03	800.00	314.64	800.00	-	0.0%
		38,400.00	26,029.97	53,300.00	42,635.45	46,950.00	40,428.39	53,284.60	58,786.36	51,583.75	(1,700.85)	-3.2%
Contingencies												
<u>Account</u>	<u>Description</u>											
*****	Operating Reserve	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
EXPENSE TOTALS		317,249.00	306,316.28	328,332.00	322,822.38	364,033.00	283,660.22	374,866.34	344,344.24	464,254.42	89,388.08	23.8%

2015-2016 / Final Budget Proposal

Revenue Ledger

		FY2011-2012		FY2012-2013		FY2013-2014		FY2014-2015		FY2015-2016		
		Adopted FY11-12	Actual FY11-12	Adopted FY12-13	Actual FY12-13	Adopted FY13-14	Actual FY13-14	Adopted FY14-15	Estimated FY14-15	Proposed FY15-16	Difference	
Account Description											Dollar	Percent
Intergovernmental												
4710510	Agency Contributions	271,589.00	271,589.00	298,748.00	298,748.00	339,033.00	339,033.00	348,366.36	348,367.13	387,528.42	39,162.06	11.2%
	County of Marin	90,529.67	90,529.67	99,582.67	99,582.67	113,011.00	113,011.00	116,122.12	116,122.12	129,176.14	13,054.02	11.2%
	Marin Cities	90,529.67	90,529.67	99,582.67	99,582.67	113,011.00	113,011.00	116,122.12	116,122.12	129,176.14	13,054.02	11.2%
	Marin Special Districts	90,529.67	90,529.67	99,582.67	99,582.67	113,011.00	113,011.00	116,122.12	116,122.12	129,176.14	13,054.02	11.2%
		271,589.00	271,589.00	298,748.00	298,748.00	339,033.00	339,033.00	348,366.36	348,366.36	387,528.42	39,162.06	11.2%
Service Charges												
4640333	Application Fees	25,000.00	27,200.00	25,000.00	12,500.00	25,000.00	3,300.00	25,000.00	15,536.00	25,000.00	-	0.0%
4710631	Miscellaneous	-	640.00	-	-	-	-	-	-	226.00	226.00	
		25,000.00	27,840.00	25,000.00	12,500.00	25,000.00	3,300.00	25,000.00	15,536.00	25,226.00	226.00	0.9%
Investments												
70130	Interest			-	-	-	-	1,500.00	700.00	1,500.00	-	0.0%
				-	-	-	-	1,500.00	700.00	1,500.00	-	0.0%
REVENUE TOTALS		296,589.00	299,429.00	323,748.00	311,248.00	364,033.00	342,333.00	374,866.36	364,602.36	414,254.42	39,388.06	10.5%
OPERATING DIFFERENCE		(20,660.00)	(6,887.28)	(4,584.00)	(11,574.38)	-	58,672.78	-	20,258.12	(50,000.00)		

UNRESERVED/UNRESTRICTED FUND BALANCE

As of June 30th	145,758.38	134,184.00	192,856.78	213,114.90
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Notes:

- 1 Proposed increase in salaries accommodates three substantive changes:
 - a) increase in Commission Clerk hours from 1560 (30 hours per week) to 1612 (31 hours per week)
 - b) provision of a 2.4% cost-of-living adjustment and based on index change reported for SF Bay Area as of April 2015
 - c) replacement of the analyst / extra help position (0.35 FTE) with a administrative analyst position (1.00 FTE) and consistent with the County of Marin job classification/wage
- 2 Addition of new fulltime employee (administrative analyst) generates an estimated stand-alone cost (salary and benefits) of \$94,305.
- 3 A \$50,000 operating deficit is budgeted in 15-16 to phase the cost-increase tied to the hiring of a fulltime analyst with respect to agency contributions over the next two years.



Marin Local Agency Formation Commission

Political Subdivision of the State of California

2015-2016 Work Plan
Final

Introduction:

Local Agency Formation Commissions' (LAFCOs) operate under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2001 ("CKH") and are delegated broad regulatory and planning responsibilities by the Legislature to oversee the formation and subsequent development of local government agencies and their municipal service areas. Common regulatory functions include approving boundary change and outside service requests. Common planning functions include preparing studies to independently evaluate the availability, performance, and need for urban services and establishing spheres of influence – which are the Legislature's version of urban growth boundaries and gatekeepers to future boundary changes – for all cities and special districts. All regulatory and planning activities undertaken by LAFCOs may be conditioned and must be consistent with administrative policies and procedures.

Objective:

This document represents Marin LAFCO's ("Commission") formal 2015-2016 Work Plan. The Work Plan draws on the Commission's adopted strategic plan and other germane activities identified by the Executive Officer and vetted with the Budget Committee in the course of developing an operating budget for the fiscal year. The Work Plan is divided into three distinct categories – administrative, planning, and regulatory – and serves as a management tool to allocate Commission resources in an accountable and transparent manner over the 12 month period. Further, while it is a stand-alone document, the Work Plan should be reviewed in relationship to the adopted operating budget given the planned goals and activities are facilitated and or limited accordingly.

Executive Summary:

The 2015-2016 Work Plan guides the Commission to focus considerable resources on administrative and planning activities that are anchored by municipal service reviews and several policy-specific projects. Notable administrative projects include completing a comprehensive policy update as well as a corresponding organizational needs assessment relative to considering staff and/or consultant additions. Notable planning activities include completing a countywide municipal service review on water services with subsequent sphere updates for two of the affected agencies - Marin Municipal Water District and North Marin Water District – before initiating two new municipal service reviews in the north central corridor; one of which will explore possible reorganization alternatives involving wastewater providers in the San Rafael and Ross Valley watersheds.

Administrative Activities

ID	Activity	Lead	Key Issues / Notes	Target Start	Target End
A-1	Complete Comprehensive Update of Policies and Procedures	Policy Committee	Last Substantive Update in 2000 and Pre CKH	Started	8/15
A-2	Review Staff and/or Consultant Options to Improve Capacity	Executive Officer	Assistance Needed to Meet Study Requirements	Started	8/15
A-3	Review and Amend as Appropriate Study Schedule	Commission	Subset Action for A-3	Started	9/15
A-4	Prepare Independent Financial Audit for 14-15	Commission	Incorporate New GASB Reporting Requirements	8/15	12/15
A-5	Present Water Study Findings to BOS and City Councils	Executive Officer	Communicate Findings to Land Use Authorities	8/15	1/16
A-6	Review OPEB Prefunding Options / Establish Funding	Commission	Subset Action for A-1	Started	6/16
A-7	Assist CALAFCO in Proposing/Enacting JPA Legislation	Executive Officer	Improve Data Collection / Require JPAs to File	Started	6/16
A-8	Presentations to North/North Central Sewer Study Agencies	Executive Officer	Anticipatory Discussions Before MSR Work	9/15	2/16
A-9	Review Office Space Options	Executive Officer	Current Lease Expires 2/16; Cost-Certainty	10/15	2/16
A-10	Review and Update Website to Improve Content Management	Tech Committee	Focus on End User Needs; Utilize Survey	12/15	4/16
A-11	Presentations to North Central Study Agencies	LAFCO Staff	Anticipatory Discussions Before MSR Work	12/15	4/16
A-12	Cost-Benefit Analysis for an Electronic Document Mgt. System	LAFCO Staff	Need Long-Term Records Management Plan	1/16	4/16
A-13	Prepare Bounded and Expanded Local Agency Directory	LAFCO Staff	Expand Usefulness for Agencies	2/16	4/16

Planning Activities

ID	Activity	Lead	Key Issues / Notes	Target Start	Target End
P-1	Prepare and Complete Countywide MSR on Water Services	Executive Officer	Ambitious Scope of Analysis; Moving Parts	Started	12/15
P-2	Establish Formal Role in Local/Regional Climate Change Planning	Executive Officer	Impute and Align LAFCO with Best Practices	7/15	12/15
P-3	Perform SOI Update for Marin Municipal Water District	Commission	Subset Action of P-1; Nicasio Valley	8/15	2/16
P-4	Perform SOI Update for North Marin Water District	Commission	Subset Action of P-1; North Inverness / Marshall	8/15	2/16
P-5	Prepare and Complete North/North Central Sewer MSR	LAFCO Staff	Request by SRSD / San Geronimo Issues	Started	6/16
P-6	Implement AB 54 / Mutual Water Companies	LAFCO Staff	Cooperation from Mutuals Needed	Started	12/15
P-7	Prepare North Central MSR	LAFCO Staff	San Rafael / Lucas Valley / Marinwood / Silveria	10/15	6/16
P-8	Community Outreach within SR County Club / Island Program	LAFCO Staff	Subset Action of P-7; Agency Coordination Key	2/16	6/16
P-9	Work with Special Districts in Reestablishing District Committee	LAFCO Staff	Conduit for Sharing Best Practices / Elections	2/16	6/16
P-10	Establish Work Group to Streamline Responses to Failing Wells/Septics	Executive Officer	Shared Objectives/Procedures to Help Landowners	2/16	6/16
P-11	Implement SB 244 / Disadvantaged Unincorporated Communities	LAFCO Staff	Develop Mapping Tool Using Census Data	3/16	6/16
P-12	Informational Report on Local School Districts and Boards	LAFCO Staff	Relationship Between Schools and SOI Items	3/16	6/16
P-13	Informational Report on Existing Shared Service Activities	LAFCO Staff	Follow Up on Earlier Grand Jury Report	5/16	6/16

Regulatory Activities

ID	Activity	Lead Assignment	Key Issues	Target Start	Target End
R-1	Change of Organization / Reorganization Proposals	LAFCO Staff	Variable	Ongoing	Ongoing
R-2	Special District Service Power Activation / Divestiture	LAFCO Staff	Variable	Ongoing	Ongoing
R-3	Outside Service Extension Requests	LAFCO Staff	Variable	Ongoing	Ongoing