

AGENDA BUDGET AND FINANCE COMMITTEE MEETING

**2015
Committee**

Chair
Simón Salinas
County Member

Ralph Rubio
City Member

Graig R. Stephens
Special District Member

Thursday, May 28, 2015
9:00 a.m. – 10:00 a.m.

LAFCO Office
132 W. Gabilan Street, Suite 102
Salinas, California

Roll Call

Call to Order

Staff

Kate McKenna, AICP
Executive Officer

Public Comments

Anyone may address the Committee briefly concerning items not already on the agenda.

New Business

132 W. Gabilan Street, #102
Salinas, CA 93901

P. O. Box 1369
Salinas, CA 93902

Voice: 831-754-5838
Fax: 831-754-5831

www.monterey.lafco.ca.gov

1. Consider Draft Financial Statements for Period Ending March 31, 2015.
Recommended Action: Recommend Commission approval of the financial statements.
2. Consider Profit/Loss Budget vs. Actual Worksheet dated May 20, 2015.
Recommended Action: Discuss and accept report as information only.
3. Consider Budget Amendment No. 2 for FY 2014-2015 and Related Actions.
Recommended Action: Receive report and recommend Commission adoption of the Amendment.
4. Consider Job Classification and Salary Study for Administrative Secretary/Clerk to the Commission Position.
Recommended Action: Receive report and presentation, and provide direction.
5. Consider Establishing an Assistant Analyst Classification and Salary Range for the Vacant Analyst Position.
Recommended Action: Receive report and provide direction.

Other Business

Adjournment

The next Regular Budget and Finance Committee Meeting – Friday, November 6, 2015 at 11:00 a.m.

This agenda is posted at least 72 hours before the meeting. Please visit the LAFCO website or call our office for more information about any of the agenda items. Alternative Formats and Facility Accommodations: If requested, the agenda will be made available in alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 USC 2132) and the federal rules and regulations adopted in implementation thereof. Also, if requested, facility accommodations will be made for persons with disabilities. Please contact (831) 754-5838 for assistance.

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

**2015
Committee**

Chair
Simón Salinas
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DATE: May 28, 2015

TO: Budget and Finance Committee

FROM: Kate McKenna, AICP, Executive Officer

SUBJECT: DRAFT FINANCIAL STATEMENTS FOR PERIOD ENDING
MARCH 31, 2015

SUMMARY OF RECOMMENDATION:

Recommend that the Local Agency Formation Commission accept this item at the next regular LAFCO meeting on June 22.

EXECUTIVE OFFICER'S REPORT:

Enclosed are draft financial statements for the third quarter of the current fiscal year. Overall revenue and expenditures are as anticipated for this period. These statements reflect the pay-off of LAFCO's unfunded pension liability from the Unreserved Fund Balance, as authorized by the Commission in February 2015.

Mr. Mike Briley, CPA, Managing Partner, Hayashi Wayland, will join me in presenting this item.

Respectfully Submitted,



Kate McKenna, AICP,
Executive Officer

Enclosure

**Local Agency Formation Commission
of Monterey County
Financial Statements
March 31, 2015**

Draft

**LOCAL AGENCY FORMATION COMMISSION
OF MONTEREY COUNTY**

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HAYASHI | WAYLAND

ACCOUNTANTS' COMPILATION REPORT

To the Chair and Commissioners
Local Agency Formation Commission
LAFCO of Monterey County
Salinas, California

We have compiled the accompanying financial statements of the **Local Agency Formation Commission of Monterey County (LAFCO)** as of and for the nine months ended March 31, 2015. We have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

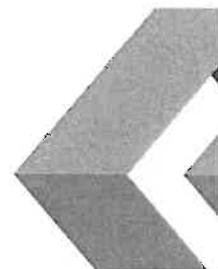
Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by LAFCO and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist LAFCO in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of LAFCO, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

We are not independent with respect to **LAFCO**.

April 24, 2015



LAFCO of Monterey County
Balance Sheets
March 31, 2015 and 2014

ASSETS			
	ACCT #	2015	2014
CURRENT ASSETS:			
Cash Held in Bank:			
Rabobank Operating	1000	\$ 115,537.98	\$ 51,802.93
Wells Fargo Operating	1007	48,678.31	-
Total Cash Held in Rabobank		164,216.29	51,802.93
Cash Held in County Treasury:			
Cash Held for Operating Expenses	1010	280,555.08	430,527.69
Designated Cash for Reserve for Litigation	1012	300,036.51	300,036.51
Designated Cash for Accrued Leave	1013	38,519.73	35,604.55
Designated Cash for Post Retirement (GASB 45)	1014	9,379.00	9,968.00
Designated Cash for Reserve for Contingency	1015	156,779.00	156,779.00
Total Cash Held in County Treasury		785,269.32	932,915.75
Petty Cash	1100	100.00	100.00
Total Cash		949,585.61	984,818.68
Other Current Assets:			
Wells Fargo Bank Receivable	1310	181.85	-
Prepaid Insurance	1400	2,819.71	3,310.67
Prepaid Expenses	1405	3,163.81	3,391.98
Total Other Current Assets		6,165.37	6,702.65
Total Current Assets		955,750.98	991,521.33
PROPERTY AND EQUIPMENT:			
Equipment	1500	29,120.35	23,906.06
Accumulated Depreciation	1550	(24,130.14)	(21,497.65)
Total Property and Equipment		4,990.21	2,408.41
TOTAL ASSETS		\$ 960,741.19	\$ 993,929.74
LIABILITIES AND EQUITY			
	ACCT #	2015	2014
CURRENT LIABILITIES:			
Accounts Payable	2000	\$ 1,627.66	\$ 4,156.11
Payroll Liabilities*	2200	168.00	156.64
Accrued Leave	2220	38,519.73	35,604.55
Post Retirement (GASB 45)	2230	9,379.00	9,968.00
Total Current Liabilities		49,694.39	49,885.30
Total Liabilities		49,694.39	49,885.30
EQUITY:			
Invested in Capital Assets	3700	4,990.21	2,408.41
Encumbered Funds	3710	14,681.90	6,895.00
Reserve for Litigation	3800	300,036.51	300,036.51
Reserve for Contingency	3810	156,779.00	156,779.00
Unreserved Fund**	3850	434,559.18	477,925.52
Total Equity		911,046.80	944,044.44
TOTAL LIABILITIES AND EQUITY		\$ 960,741.19	\$ 993,929.74

**Includes revenue received in the current year to be used for operating expenses through 6/30/15

LAFCO of Monterey County
Income and Expense Budget Performance - Summary
March 31, 2015

ACCT #	Income:	Mar 15	Mar 14	% of Budget Received/Spent			Adopted 14/15 Budget	Remaining Budget Balance	% of Remaining Budget Balance
				Mar 15	July 14-Mar 15	July 13-Mar 14			
4000	Fees: Project	\$ -	\$ -	0.00%	\$ 5,512.97	\$ 9,946.47	\$ 10,000.00	\$ (4,487.03)	-44.87%
4205	County Contributions	-	-	0.00%	249,367.00	250,164.00	249,367.00	-	0.00%
4210	City Contributions	-	-	0.00%	249,366.99	250,164.01	249,367.00	(0.01)	0.00%
4220	District Contributions	-	-	0.00%	249,367.00	250,166.00	249,366.00	1.00	0.00%
4300	Interest	0.04	-	0.00%	2,193.79	1,958.21	1,500.00	593.79	46.25%
	Total Income	0.04	-	0.00%	755,807.75	762,398.69	759,600.00	(3,792.25)	-0.50%
	Expense:								
VAR	Employee Salaries	31,737.27	27,272.04	7.57%	300,859.18	271,945.53	419,000.00	118,140.82	28.20%
VAR	Employee Benefits	12,849.01	12,890.56	6.95%	113,752.94	115,101.76	185,000.00	71,247.06	38.51%
7000	Postage and Shipping	503.57	158.77	16.79%	1,709.14	1,036.86	3,000.00	1,290.86	43.03%
7010	Books and Periodical	293.49	49.70	29.35%	944.50	815.98	1,000.00	55.50	5.55%
7030	Copy Machine	315.70	315.70	4.86%	4,825.75	4,102.50	6,500.00	1,674.25	25.76%
7040	Outside Printers	1,162.15	464.06	23.24%	3,094.78	2,958.12	5,000.00	1,905.22	38.10%
7060	Office Supplies	185.21	99.91	4.12%	2,444.95	3,020.32	4,500.00	2,055.05	45.67%
7080	Computer Hardware/Peripherals	171.16	1,254.99	6.85%	1,524.65	2,030.15	2,500.00	975.35	39.01%
7085	Computer Support Svcs Fixed Costs	-	2,193.34	0.00%	667.00	6,012.36	7,500.00	6,833.00	91.11%
7090	Computer Support Svcs Variable Costs	-	100.00	0.00%	4,623.00	2,852.00	6,000.00	1,377.00	22.95%
7100	Computer Software	79.99	89.98	0.00%	411.90	89.98	500.00	88.10	17.62%
7105	Meeting Broadcast Services	-	-	0.00%	-	-	3,300.00	3,300.00	100.00%
7110	Property and Gen Liability Insurance	422.30	341.14	7.97%	3,800.70	3,070.26	5,300.00	1,499.30	28.29%
7120	Office Maintenance Services	-	-	0.00%	-	-	400.00	400.00	100.00%
7140	Travel	-	-	0.00%	2,809.73	6,042.47	7,000.00	4,190.27	59.86%
7150	Training, Conferences & Workshops	-	-	0.00%	2,422.52	4,560.31	8,500.00	6,077.48	71.50%
7160	Vehicle Mileage	147.78	-	7.39%	595.05	1,036.50	2,000.00	1,404.95	70.25%
7170	Rental of Buildings	1,926.28	1,926.28	8.27%	17,336.52	17,336.52	23,300.00	5,963.48	25.59%
7200	Telephone Communications	1,097.46	403.47	18.29%	4,615.17	3,368.59	6,000.00	1,384.83	23.08%
7230	Temporary Help Services (Clerical)	-	-	0.00%	-	1,859.19	7,000.00	7,000.00	100.00%
7242	Outside Prof. Services: Accounting	3,000.00	3,000.00	8.00%	24,000.00	24,900.00	37,500.00	13,500.00	36.00%
7245	General and Special Legal Services	3,041.28	933.66	46.79%	3,974.94	2,545.08	6,500.00	2,525.06	38.85%
7248	Outside Prof. Services: Annual Audit	-	-	0.00%	13,000.00	13,000.00	13,000.00	-	0.00%
7250	Miscellaneous Office Expense	17.84	15.92	2.97%	372.08	599.72	600.00	227.92	37.99%
7260	Legal Notices	50.00	714.16	1.25%	955.47	1,675.65	4,000.00	3,044.53	76.11%
7261	Pass-Through Expense	-	350.00	0.00%	-	350.00	-	-	0.00%
7270	Recruitment Advertising	229.52	1,711.06	0.00%	229.52	1,711.06	-	(229.52)	0.00%
7280	LAFCO Memberships	-	-	0.00%	4,239.00	4,116.00	4,700.00	461.00	9.81%
7285	Records Storage & Security	-	1,227.19	0.00%	8,332.00	6,590.45	10,000.00	1,668.00	16.68%
7300	Depreciation	230.00	117.00	0.00%	2,091.00	1,046.00	-	(2,091.00)	0.00%
	Total Expense	57,460.01	55,628.93	7.37%	523,631.49	503,773.36	779,600.00	255,968.51	32.83%
	Net Ordinary Income (Loss)	(57,459.97)	(55,628.93)		232,176.26	258,625.33	(20,000.00)		
	Other Income/(Expense):								
8106	Prior Year Project Fees Returned	-	-	-	-	(6,379.25)	-	-	-
8107	Use of Contingency Reserve	-	-	-	-	(13,221.00)	-	-	-
8110	From Unreserved Funds	(108,396.00)	-	-	(108,396.00)	-	20,000.00	-	-
8112	Encumbered Funds: Recruitment Advertising	-	-	-	(862.50)	-	-	-	-
	Total Other Income/(Expense)	(108,396.00)	-		(109,258.50)	(19,600.25)	20,000.00		
	Net Income (Loss)	\$ (165,855.97)	\$ (55,628.93)		\$ 122,917.76	\$ 239,025.08	\$ -		

LAFCO of Monterey County
Income and Expense Budget Performance - Detail
March 31, 2015

ACCT #	Income:	% of Budget Received/Spent				Adopted 14/15 Budget	Remaining Budget Balance	% of Remaining Budget Balance	
		Mar 15	Mar 14	July 14-Mar 15	July 13-Mar 14				
4000	Fees: Project	-	-	0.00%	\$ 5,512.97	\$ 9,946.47	\$ 10,000.00	\$ (4,487.03)	-44.87%
4205	County Contributions	-	-	0.00%	249,367.00	250,164.00	249,367.00	-	0.00%
4210	City Contributions	-	-	0.00%	249,366.99	250,164.01	249,367.00	(0.01)	0.00%
4220	District Contributions	-	-	0.00%	249,367.00	250,166.00	249,366.00	1.00	0.00%
4300	Interest	0.04	-	0.00%	2,193.79	1,958.21	1,500.00	693.79	46.25%
	Total Income	0.04	-	0.00%	755,807.75	762,398.69	759,600.00	(3,792.25)	-0.50%
Expense:									
6000	Employee Salaries-Other	-	-	-	-	4,000.01	-	-	-
6002	Regular Earnings	31,737.27	27,272.04	300,859.18	300,859.18	267,945.52	419,000.00	118,140.82	28.20%
	Employee Salaries	31,737.27	27,272.04	300,859.18	300,859.18	271,945.53	419,000.00	118,140.82	28.20%
6006	Flex Plan Cash	270.06	270.06	2,430.54	2,430.54	-	-	-	-
6007	Management Expense Allowance	50.00	50.00	450.00	450.00	-	-	-	-
6010	Accrued Leave	1,500.91	2,882.01	(1,480.41)	(1,480.41)	(31,396.05)	-	-	-
6011	Car Allowance	400.00	400.00	3,600.00	3,600.00	-	-	-	-
6013	Post Retirement Healthcare Reserve	486.24	453.92	(589.00)	(589.00)	884.00	-	-	-
6101	Payroll Expenses	129.33	616.66	1,164.00	1,164.00	5,827.17	-	-	-
6102	Worker's Compensation Insurance	-	-	718.00	718.00	-	-	-	-
6103	Employee Memberships	1,967.71	1,623.44	17,855.39	17,855.39	16,545.12	-	-	-
6104	Deferred Comp Plan Contribution	3,323.95	3,202.57	29,788.96	29,788.96	31,591.89	-	-	-
6105	PERS Retirement	18.11	12.86	142.16	142.16	124.39	-	-	-
6110	PERS Health - Other	6,410.00	476.00	4,924.00	4,924.00	4,771.00	-	-	-
6111	PERS Health - Med ER Non-Elective	3,442.13	2,191.97	25,804.53	25,804.53	24,417.82	-	-	-
6112	PERS Health - Med ER Pre Tax	71.40	47.60	642.60	642.60	785.40	-	-	-
6131	LIFE	12.00	8.00	108.00	108.00	132.00	-	-	-
6132	ADD	245.38	321.41	3,702.04	3,702.04	3,411.65	-	-	-
6133	Dental	19.64	36.84	425.32	425.32	398.54	-	-	-
6134	Vision	227.23	223.31	3,978.54	3,978.54	3,886.91	-	-	-
6135	LTD	26.80	26.80	241.20	241.20	241.20	-	-	-
6136	EAP	48.12	47.11	438.13	438.13	412.69	-	-	-
6139	STD	-	-	12,859.20	12,859.20	39,567.96	-	-	-
7294	Accrued Leave Reserve	12,849.01	12,890.56	113,752.94	113,752.94	115,101.76	185,000.00	71,247.06	38.51%
	Employee Benefits	503.57	158.77	1,709.14	1,709.14	1,036.86	3,000.00	1,290.86	43.03%
7000	Postage and Shipping	293.49	293.49	944.50	944.50	815.98	1,000.00	55.50	5.55%
7010	Books and Periodical	315.70	315.70	4,825.75	4,825.75	4,102.50	6,500.00	1,674.25	25.76%
7030	Copy Machine	1,162.15	464.06	3,094.78	3,094.78	2,958.12	5,000.00	1,905.22	38.10%
7040	Outside Printers	185.21	99.91	2,444.95	2,444.95	3,020.32	4,500.00	2,055.05	45.67%
7060	Office Supplies	171.16	1,254.99	1,524.65	1,524.65	2,030.15	2,500.00	975.35	39.01%
7080	Computer Hardware/Peripherals	-	2,193.34	667.00	667.00	6,012.36	7,500.00	6,833.00	91.11%
7085	Computer Support Svcs Fixed Costs	-	100.00	4,623.00	4,623.00	2,852.00	6,000.00	1,377.00	22.95%
7090	Computer Support Svcs Variable Costs	79.99	89.98	411.90	411.90	89.98	500.00	88.10	17.62%
7100	Computer Software	422.30	341.14	3,800.70	3,800.70	3,070.26	5,300.00	1,499.30	28.29%
7105	Meeting Broadcast Services	-	-	-	-	-	400.00	400.00	100.00%
7110	Property and Gen Liability Insurance	-	-	-	-	-	400.00	400.00	100.00%
7120	Office Maintenance Services	-	-	-	-	-	400.00	400.00	100.00%
7140	Travel	-	-	2,809.73	2,809.73	6,042.47	7,000.00	4,190.27	59.86%
7150	Training, Conferences & Workshops	-	-	2,422.52	2,422.52	4,560.31	8,500.00	6,077.48	71.50%
7160	Vehicle Mileage	147.78	-	595.05	595.05	1,036.50	2,000.00	1,404.95	70.25%
7170	Rental of Buildings	1,926.28	1,926.28	17,336.52	17,336.52	23,300.00	23,300.00	5,963.48	25.59%
7200	Telephone Communications	1,097.46	403.47	4,615.17	4,615.17	3,368.59	6,000.00	1,384.83	23.08%
7230	Temporary Help Services (Clerical)	3,000.00	3,000.00	24,000.00	24,000.00	1,859.19	7,000.00	7,000.00	100.00%
7242	Outside Prof. Services: Accounting	3,041.28	935.66	3,974.94	3,974.94	2,545.08	37,500.00	13,500.00	36.00%
7245	General and Special Legal Services	-	-	13,000.00	13,000.00	-	6,500.00	2,325.06	38.85%
7248	Outside Prof. Services: Annual Audit	17.84	15.92	372.08	372.08	599.72	600.00	227.92	37.99%
7250	Miscellaneous Office Expense	50.00	714.16	955.47	955.47	1,675.65	4,000.00	3,044.53	76.11%
7260	Legal Notices	-	350.00	-	-	350.00	-	-	0.00%
7261	Pass-Through Expense	229.52	1,711.06	229.52	229.52	1,711.06	-	(229.52)	0.00%
7270	Recruitment Advertising	-	-	4,239.00	4,239.00	4,116.00	4,700.00	461.00	9.81%
7280	LAFCO Memberships	-	-	8,332.00	8,332.00	6,590.45	10,000.00	1,668.00	16.68%
7285	Records Storage & Security	230.00	117.00	2,091.00	2,091.00	1,046.00	-	(2,091.00)	0.00%
7300	Depreciation	57,460.01	55,628.93	523,631.49	523,631.49	503,773.36	779,600.00	259,968.51	32.83%
	Total Expense	57,460.01	55,628.93	523,631.49	523,631.49	503,773.36	779,600.00	259,968.51	32.83%
	Net Ordinary Income (Loss)	(57,459.97)	(55,628.93)	232,176.26	232,176.26	258,625.33	(20,000.00)	-	-
	Other Income/(Expense):								
8106	Prior Year Project Fees Returned	-	-	-	-	(6,379.25)	-	-	-
8107	Use of Contingency Reserve	-	-	-	-	(13,221.00)	-	-	-
8110	From Unreserved Funds	(108,396.00)	-	(108,396.00)	(108,396.00)	-	20,000.00	-	-
8112	Encumbered Funds: Recruitment Advertising	(108,396.00)	-	(862.50)	(862.50)	-	-	-	-
	Total Other Income/(Expense)	(108,396.00)	-	(109,258.50)	(109,258.50)	(19,600.25)	20,000.00	-	-
	Net Income (Loss)	\$ (165,855.97)	\$ (55,628.93)	\$ 122,917.76	\$ 122,917.76	\$ 239,025.08	\$ -	\$ -	-

LAFCO of Monterey County
Income and Expense by Month
March 31, 2015

	July 14	Aug 14	Sept 14	Oct 14	Nov 14
Ordinary Income/Expense					
Income:					
4000 · Fees: Project	-	\$ 3,750.00	\$ 3,000.00	\$ (200.00)	-
4205 · County Contributions	249,367.00	-	-	-	-
4210 · City Contributions	249,366.99	-	-	-	-
4220 · District Contributions	249,367.00	-	-	-	-
4300 · Interest	-	-	-	1,122.75	-
Total Income	748,100.99	3,750.00	3,000.00	922.75	0.10
Expense:					
6000 · Employee Salaries	25,950.44	40,423.04	28,666.50	30,495.45	30,343.53
6100 · Employee Benefits	9,191.20	11,605.38	9,933.32	11,400.70	13,991.31
7000 · Postage and Shipping	-	39.83	158.77	372.84	27.71
7010 · Books and Periodical	238.00	-	161.32	-	251.69
7030 · Copy Machine	315.70	868.18	315.70	315.70	966.21
7040 · Outside Printers	-	-	-	813.69	443.11
7060 · Office Supplies	92.57	448.85	567.74	-	171.16
7080 · Computer Hardware/Peripherals	155.37	171.16	171.16	-	171.16
7085 · Computer Support Svcs Fixed Costs	-	-	-	-	-
7090 · Computer Support Svcs Variable Costs	-	-	-	-	-
7100 · Computer Software	81.95	79.98	-	99.99	-
7110 · Property and Gen Liability Insurance	422.30	422.30	422.30	422.30	422.30
7140 · Travel	-	-	-	2,351.83	-
7150 · Training, Conferences & Workshops	-	80.12	-	2,182.16	-
7160 · Vehicle Mileage	-	-	-	-	-
7170 · Rental of Buildings	1,926.28	1,926.28	1,926.28	1,926.28	1,926.28
7200 · Telephone Communications	149.36	1,546.97	427.50	341.51	149.78
7242 · Outside Prof. Services: Accounting	-	3,000.00	3,000.00	3,000.00	3,000.00
7245 · General and Special Legal Services	-	-	-	207.48	-
7248 · Outside Prof. Services: Annual Audit	-	-	-	-	-
7250 · Miscellaneous Office Expense	-	-	5,000.00	-	8,000.00
7260 · Legal Notices	12.00	20.75	19.46	11.00	165.85
7270 · Recruitment Advertising	-	-	236.25	-	619.22
7280 · LAFCO Memberships	3,158.00	-	-	1,081.00	-
7285 · Records Storage & Security	1,152.00	592.00	1,154.00	1,496.00	1,418.00
7300 · Depreciation	232.00	235.00	231.00	233.00	233.00
8110 · From Unreserved Funds	-	-	-	-	-
8112 · Encumbered Funds: Recruitment Advertising	575.00	-	180.00	107.50	-
Total Expense	43,652.17	61,459.84	52,571.30	57,029.59	62,300.31
Net Income/(Loss)	\$ 704,448.82	\$ (57,709.84)	\$ (49,571.30)	\$ (56,106.84)	\$ (62,300.21)

LAFCO of Monterey County
Income and Expense by Month
March 31, 2015

	Dec 14	Jan 15	Feb 15	Mar 15	Total
Ordinary Income/Expense					
Income:					
4000 · Fees: Project	\$ -	\$ (1,037.03)	\$ -	\$ -	\$ 5,512.97
4205 · County Contributions	-	-	-	-	249,367.00
4210 · City Contributions	-	-	-	-	249,366.99
4220 · District Contributions	-	-	-	-	249,367.00
4300 · Interest	0.59	1,073.60	(3.29)	0.04	2,193.79
Total Income	0.59	36.57	(3.29)	0.04	755,807.75
Expense:					
6000 · Employee Salaries	34,473.58	46,619.62	32,149.75	31,737.27	300,859.18
6100 · Employee Benefits	14,727.48	16,628.61	13,425.93	12,849.01	113,752.94
7000 · Postage and Shipping	158.77	-	447.65	503.57	1,709.14
7010 · Books and Periodical	-	-	-	293.49	944.50
7030 · Copy Machine	315.70	315.70	1,097.16	315.70	4,825.75
7040 · Outside Printers	411.41	-	264.42	1,162.15	3,094.78
7060 · Office Supplies	250.51	69.12	659.79	185.21	2,444.95
7080 · Computer Hardware/Peripherals	171.16	171.16	171.16	171.16	1,524.65
7085 · Computer Support Svcs Fixed Costs	667.00	-	-	-	667.00
7090 · Computer Support Svcs Variable Costs	1,260.00	3,363.00	-	-	4,623.00
7100 · Computer Software	69.99	-	-	79.99	411.90
7110 · Property and Gen Liability Insurance	422.30	422.30	422.30	422.30	3,800.70
7140 · Travel	457.90	-	-	-	2,809.73
7150 · Training, Conferences & Workshops	160.24	-	-	-	2,422.52
7160 · Vehicle Mileage	447.27	-	-	147.78	595.05
7170 · Rental of Buildings	1,926.28	1,926.28	1,926.28	1,926.28	17,336.52
7200 · Telephone Communications	443.09	458.94	0.56	1,097.46	4,615.17
7242 · Outside Prof. Services: Accounting	3,000.00	3,000.00	3,000.00	3,000.00	24,000.00
7245 · General and Special Legal Services	311.22	207.48	207.48	3,041.28	3,974.94
7248 · Outside Prof. Services: Annual Audit	-	-	-	-	13,000.00
7250 · Miscellaneous Office Expense	19.30	44.30	61.58	17.84	372.08
7260 · Legal Notices	-	-	50.00	50.00	955.47
7270 · Recruitment Advertising	-	-	-	229.52	229.52
7280 · LAFCO Memberships	-	-	-	-	4,239.00
7285 · Records Storage & Security	1,582.00	938.00	-	-	8,332.00
7300 · Depreciation	231.00	233.00	233.00	230.00	2,091.00
8110 · From Unreserved Funds	-	-	-	108,396.00	108,396.00
8112 · Encumbered Funds: Recruitment Advertising	-	-	-	-	862.50
Total Expense	61,506.20	74,397.51	54,117.06	165,856.01	632,889.99
Net Income/(Loss)	\$ (61,505.61)	\$ (74,360.94)	\$ (54,120.35)	\$ (165,855.97)	\$ 122,917.76

**LAFCO of Monterey County
Accounts Receivable Summary
As of March 31, 2015**

Accounts Receivable-For Fiscal Year Ending 6/2015:

Description	Date	Amount
All 2014-2015 Fees Have Been Collected		\$ -
	ACCT # 1227	\$ -

Draft

**LAFCO of Monterey County
Equipment Summary
As of March 31, 2015**

Equipment and Accumulated Depreciation:

Description	Date In Service	Cost	Amount Depreciated
Computer Equipment	10/24/2005	\$ 6,749.91	\$ 6,749.91
Dell Computer System	6/1/2006	2,268.22	2,268.22
Credenza	9/1/2006	516.20	516.20
Computer Equipment	9/20/2006	3,120.20	3,120.20
Bill Quick Basic Software	8/17/2007	565.00	565.00
Adobe Systems, Inc. Software	1/18/2008	399.00	399.00
HP Compaq DC 9700 Computer	6/23/2009	975.49	975.49
Microsoft Office Pro 2010 Software	6/30/2010	2,041.24	2,041.24
Acrobat V.9 Computer Software	6/30/2010	445.88	445.88
Ergonomic Chair	6/29/2010	502.51	406.00
ThinkPad W510 Laptop	6/30/2010	2,146.73	2,107.00
SNAP OUT Telephone System	7/28/2010	2,185.00	1,740.00
Apple Mbair 13.3 CTO Laptop	6/14/2013	1,990.68	1,196.00
Microsoft Office Plus 2013 Software	6/16/2014	1,412.00	392.00
Adobe Acrobat XI Pro Software	6/16/2014	1,128.00	313.00
Apple Mbair 13.3 CTO Laptop	6/27/2014	1,914.35	641.00
Acer Aspire V5 Touchscreen Laptop	6/30/2014	759.94	254.00
	ACCT # 1500	<u>\$ 29,120.35</u>	
		ACCT # 1550	<u>\$ 24,130.14</u>

**LAFCO of Monterey County
Accounts Payable Summary
As of March 31, 2015**

Accounts Payable:

Vendor	Description	Date	Inv#	Amount
Cardmember Service	CSDA Sample Policy Handbook; Norton, CaLafco Staff Workshop Reg.	3/2/2015	x6757	\$ 1,347.28
Corporate Express	Credit on Returned Supplies	6/17/2008	88070801	(43.97)
County of Monterey	Filing Fee for Notice of Exemption for PSMCSD	12/18/2014		50.00
Pitney Bowes	Credit on Returned Supplies	6/8/2014	80000-9090-0108-3604	(300.86)
SDRMA	2014-2015 Qtr 4 W/C Quarterly Premium	12/13/2014	50255	390.00
Staples Advantage	Office Supplies	12/24/2014	3260838988	185.21
			ACCT # 2000	<u>\$ 1,627.66</u>

Draft

**LAFCO of Monterey County
Accrued Leave Summary
As of March 31, 2015**

Executive Officer and Analyst Positions:

Employee	Title	Total Hours of Accrued Annual Leave *	Hourly Rate	Annual Leave Book Value
Kate McKenna	Executive Director	414.61	80.37	\$ 33,322.21
Darren McBain	Senior Analyst	47.44	43.25	2,051.78
Taven Kinison Brown	Associate Analyst	10.30	37.63	387.59
				\$ 35,761.58

Clerk / Administrative Secretary Position:

Employee	Accrued Sick Leave	Accrued Vacation **	Hourly Rate	Sick Leave Book Value	Vacation Book Value
Gail Lawrence	48.06	43.33	30.18	\$ 1,450.45	\$ 1,307.70

Annual Leave	\$ 35,761.58
Sick Leave	1,450.45
Vacation	1,307.70
Compensatory Time***	-
ACCT # 2220	\$ 38,519.73

Executive Officer and Senior Analyst Positions:

* Maximum of 250 or 850 hours of Annual Leave may be accrued. This is a general description of benefits only. Actual benefits are defined in individual employment agreements.

Clerk/Admin Secretary Position:

** Maximum of 260 hours of Accrued Vacation may be accrued. This is a general description of benefits only. Actual benefits are defined in employment agreement.

***Compensatory time: Overtime eligible employees can accrue compensatory time-off in lieu of overtime payments. A maximum of 80 hours of compensatory time may be accrued. The compensatory time off balances are considered current year liabilities. These benefits are a general description only.

**LAFCO of Monterey County
Detail of Encumbrances
As of March 31, 2015**

Encumbered Funds:

Subject	Date Paid/ Inv. No.	Funds Received/(Paid)
Human Resources Encumbered Funds:		
Contract Transfer*		\$ 3,460.00
06-07 Budget Carryover		5,000.00
Fenton & Keller	10/04/07 Inv No. 60042	(1,233.00)
Fenton & Keller	4/30/07 Inv. No. 62165	(2,764.50)
07-08 Budget Carryover		400.00
08-09 Budget Carryover		500.00
09-10 Budget Carryover		500.00
Fenton & Keller	10/27/10 Inv. No. 69698	(467.50)
10-11 Budget Carryover		500.00
11-12 Budget Carryover		500.00
12-13 Budget Carryover		500.00
		<u>6,895.00</u>
Computer Support Svc Variable Encumbered Funds:		
13-14 Budget Carryover		5,470.00
		<u>5,470.00</u>
Recruitment Advertising Encumbered Funds:		
13-14 Budget Carryover		3,179.40
ID Concepts, LLC	7/7/2014	(115.00)
Hardee Investigations	7/15/14 Inv. No. LAFCO-01	(460.00)
Hardee Investigations	9/11/14 Inv. No. LAFCO-02	(180.00)
ID Concepts, LLC	10/3/2014	(107.50)
		<u>2,316.90</u>
	ACCT # 3710	<u><u>\$ 14,681.90</u></u>

*RGS was replaced by Fenton & Keller in September 2007.
The original contract with RGS was for \$10,000. The balance of \$3,460 was transferred to Fenton & Keller on September 1, 2007.

LAFCO of Monterey County
Detail of Reserve for Litigation Account
As of March 31, 2015

Reserve for Litigation:

Date	Vendor/Description	Invoice #	Amount
	Beginning Balance as of 7/1/08		\$ 18,330.28
7/1/2008	08/09 Budget Amount		25,000.00
8/22/2008	Office of County Counsel-Co. of Monterey	08-000147	(564.69)
8/27/2008	Best, Best & Krieger	582486	(2,713.66)
10/14/2008	Best, Best & Krieger	586916	(390.00) *
2/19/2009	Best, Best & Krieger	596717	(2,106.00) *
3/13/2009	Best, Best & Krieger	598793	(19.50)
3/13/2009	Best, Best & Krieger	599174	(6,907.12) *
4/22/2009	Best, Best & Krieger	601472	(156.00)
5/26/2009	Best, Best & Krieger	603629	(175.50)
7/1/2009	09/10 Budget Amount		10,000.00
10/15/2009	Best, Best & Krieger	614071	(312.00)
7/1/2010	10/11 Budget Amount		30,000.00
6/30/2011	Transfer from Unreserved Fund		174,950.70
7/1/2011	11/12 Budget Amount		30,000.00
7/1/2012	12/13 Budget Amount		25,000.00
7/1/2013	13/14 Budget Amount		100.00
		ACCT # 3800	\$ <u>300,036.51</u>

*The original invoice is greater than the amount stated above. This is the amount allocated to the litigation reserve. The remaining balance is allocated to general and special legal services.

**LAFCO of Monterey County
Detail of Reserve for Contingency Account
As of March 31, 2015**

Reserve for Contingency:

Date	Vendor/Description	Invoice #	Amount
	Beginning Balance as of 7/1/13		\$ 170,000.00
10/8/2013	Soledad Community Health Care District*		<u>(13,221.00)</u>
		ACCT # 3800	<u>\$ 156,779.00</u>

*The Executive Director of Lafco along with the Commission approved a one time contribution from the Contingency Reserve to go toward the 2013-2014 fees due from Soledad Community Health Care District. This was intended to provide short term relief from hardships of a sudden 200-fold increase as compared to previous years. The original amount invoiced was \$13,722.00. Lafco received payment in the amount of \$501.00.

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

**2015
Committee**

Chair
Simón Salinas
County Member

Ralph Rubio
City Member

Graig R. Stephens
Special District Member

DATE: May 28, 2015
TO: Budget and Finance Committee
FROM: Kate McKenna, AICP, Executive Director
SUBJECT: PROFIT/LOSS BUDGET VS. ACTUAL WORKSHEET DATED
MAY 20, 2015

SUMMARY OF RECOMMENDATION:

This item is for information only.

Staff

Kate McKenna, AICP
Executive Officer

EXECUTIVE OFFICER'S REPORT:

Enclosed is the most recent Profit and Loss Budget vs. Actual worksheet, dated May 20, 2015. For the most part, expenses are at or below the expected levels for the fourth quarter.

As noted at the Committee's February 2015 meeting, Expense Account No. 7090 (Computer Support Services-Variable) costs are higher than planned this year. This is explained by GIS data and mapping needs for our stepped up volume of Municipal Service Reviews and Sphere of Influence studies. As anticipated, the line item was overspent by the third quarter. A recommended internal budget adjustment will be discussed under Agenda Item No. 3.

Mr. Mike Briley, Hayashi Wayland, will join me in presenting this agenda item.

Respectfully Submitted,



Kate McKenna, AICP,
Executive Officer

Enclosure

132 W. Gabilan Street, #102
Salinas, CA 93901

P. O. Box 1369
Salinas, CA 93902

Voice: 831-754-5838
Fax: 831-754-5831

www.monterey.lafco.ca.gov



HAYASHI | WAYLAND

ACCOUNTANTS' COMPILATION REPORT

**To the Chair and Commissioners
Local Agency Formation Commission
LAFCO of Monterey County
Salinas, California**

We have compiled the accompanying Profit and Loss Actual vs. Budget draft report for the **Local Agency Formation Commission of Monterey County (LAFCO)** as of 2014/2015 fiscal year to date of May 8, 2015. We have not audited or reviewed the financial statement included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

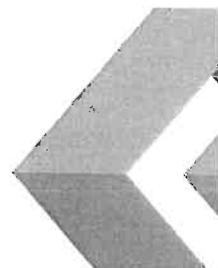
Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by LAFCO and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist LAFCO in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statement included in the accompanying prescribed form is presented in accordance with the requirements of LAFCO, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial statement is not designed for those who are not informed about such differences.

We are not independent with respect to **LAFCO**.

May 6, 2015



LAFCO of Monterey County
Profit & Loss Budget vs. Actual (DRAFT)
July 1, 2014 through May 8, 2015

Ordinary Income/Expense	Jul 1, '14 - May 8, 15	Budget	\$ Over Budget	% of Budget
Income				
4000 · Fees	\$ 5,512.97	\$ 10,000.00	\$ (4,487.03)	55.13%
4205 · County Contributions	249,367.00	249,367.00	-	100.0%
4210 · City Contributions	249,366.99	249,367.00	(0.01)	100.0%
4220 · District Contributions	249,367.00	249,366.00	1.00	100.0%
4300 · Interest	2,193.79	1,500.00	693.79	146.25%
Total Income	755,807.75	759,600.00	(3,792.25)	99.5%
Expense				
7300 · Depreciation	2,325.00	-	2,325.00	100.0%
6000 · Employee Salaries	347,125.30	419,000.00	(71,874.70)	82.85%
6100 · Employee Benefits	133,304.65	185,000.00	(51,695.35)	72.06%
7000 · Postage and Shipping	1,971.06	3,000.00	(1,028.94)	65.7%
7010 · Books and Periodical	957.25	1,000.00	(42.75)	95.73%
7030 · Copy Machine	5,141.45	6,500.00	(1,358.55)	79.1%
7040 · Outside Printers	3,320.20	5,000.00	(1,679.80)	66.4%
7060 · Office Supplies	2,444.95	4,500.00	(2,055.05)	54.33%
7080 · Computer Hardware/Peripherals	1,870.57	2,500.00	(629.43)	74.82%
7085 · Computer Support Svc Fixed Cost	5,009.00	7,500.00	(2,491.00)	66.79%
7090 · Computer Support Svc Variable	6,591.00	6,000.00	591.00	109.85%
7100 · Computer Software	411.90	500.00	(88.10)	82.38%
7105 · Meeting Broadcast Services	-	3,300.00	(3,300.00)	0.0%
7110 · Property and Gen Liability Ins	4,645.30	5,300.00	(654.70)	87.65%
7120 · Office Maintenance Services	-	400.00	(400.00)	0.0%
7140 · Travel	2,809.73	7,000.00	(4,190.27)	40.14%
7150 · Training, Conferences & Wrkshps	3,344.35	8,500.00	(5,155.65)	39.35%
7160 · Vehicle Mileage	595.05	2,000.00	(1,404.95)	29.75%
7170 · Rental of Buildings	21,189.08	23,300.00	(2,110.92)	90.94%
7200 · Telephone Communications	4,784.22	6,000.00	(1,215.78)	79.74%
7230 · Temp Help Services (Clerical)	-	7,000.00	(7,000.00)	0.0%
7242 · Outside Prof Svc-Accounting	27,000.00	37,500.00	(10,500.00)	72.0%
7248 · Outside Prof Svc-Annual Audit	13,000.00	13,000.00	-	100.0%
7245 · General Legal Services	3,974.94	6,500.00	(2,525.06)	61.15%
7250 · Miscellaneous Office Expense	391.38	600.00	(208.62)	65.23%
7260 · Legal Notices	955.47	4,000.00	(3,044.53)	23.89%
7270 · Recruitment Advertising	229.52	-	229.52	100.0%
7280 · LAFCO Memberships	4,239.00	4,700.00	(461.00)	90.19%
7285 · Records Storage & Security	8,332.00	10,000.00	(1,668.00)	83.32%
Total Expense	605,962.37	779,600.00	(173,637.63)	77.73%
Net Ordinary Income	149,845.38	(20,000.00)	169,845.38	-749.23%
Other Income/(Expense)				
Other Income				
8110 · From Unreserved Funds	(108,396.00)	20,000.00	(128,396.00)	-541.98%
Total Other Income	(108,396.00)	20,000.00	(128,396.00)	-541.98%
Other Expense				
8100 · Prior Year Encumbered Funds	(862.50)	-	(862.50)	100.0%
Total Other Expense	(862.50)	-	(862.50)	100.0%
Net Other Income	(109,258.50)	20,000.00	(129,258.50)	-546.29%
Net Income	\$ 40,586.88	\$ -	\$ 40,586.88	100.0%

LOCAL AGENCY FORMATION COMMISSION
P.O. Box 1369 132 W. Gabilan Street, Suite 102
Salinas, CA 93902 Salinas, CA 93901
Telephone (831) 754-5838 Fax (831) 754-5831
www.monterey.lafco.ca.gov

KATE McKENNA, AICP
Executive Officer

DATE: May 28, 2015
TO: Budget and Finance Committee
FROM: Kate McKenna, AICP, Executive Officer
SUBJECT: BUDGET AMENDMENT NO. 2 FOR FY 2014-2015

SUMMARY OF RECOMMENDATIONS:

Recommend that the Local Agency Formation Commission approve a Resolution to:

1. Adopt Amendment No. 2 to the Fiscal Year 2014-2015 Budget, to transfer \$3,000 from Line Item 7140 (Travel) to Line Item 7090 (Computer Support Services – Variable Costs), with no net change to the overall budget, and
2. Authorize the Executive Officer to encumber any funds remaining in Line Item 7230 (Temporary Clerical Help Services) on June 30, 2015, for use in special projects in Fiscal Year 2015-2016.

EXECUTIVE OFFICER'S REPORT:

The proposed budget amendment will supplement the available funds for computer support services. These funds are for software support, mapping, and GIS support, including map work and data analysis for LAFCO's busy Municipal Service Review/Sphere of Influence Update program.

The proposed encumbrance action will carry over current year funds for temporary clerical support. These funds (approximately \$7,000) will support preparation of an administrative procedures manual. This project is underway and will be completed by June 2016.

Fiscal Impact

The proposed amendment will add \$3,000 to this year's budgeted line item for variable computer support services. It can be accomplished by moving funds out of the Travel line item, with no overall net change to the adopted budget. Please refer to the enclosed worksheet. Also, unspent funds for temporary clerical help will be encumbered for use in the new fiscal year.

Sincerely,



Kate McKenna, AICP,
Executive Officer
Enclosure

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
PRELIMINARY BUDGET WORKSHEET - AMENDMENT NO. 2
FISCAL YEAR 2014-2015
May 28, 2015

	Adopted Budget Fiscal Year 2014-15 as amended 11-7-14	Proposed Budget Amendment No. 2	Proposed Amended Budget FY 2014-15
6000 Employee Salaries	\$ 419,000.00	\$ -	\$ 419,000.00
6100 Employee Benefits	\$ 185,000.00		\$ 185,000.00
2220-Accrued Leave Reserve	\$ -	\$ -	\$ -
2230-Post-Retirement Healthcare Obligation Reserve	\$ -	\$ -	\$ -
2001 Litigation Settlement Agreement Costs	\$ -	\$ -	\$ -
7000 Postage and Shipping	\$ 3,000.00	\$ -	\$ 3,000.00
7010 Books and Periodicals	\$ 1,000.00	\$ -	\$ 1,000.00
7030 Copy Machine Charges	\$ 6,500.00		\$ 6,500.00
7040 Outside Printers	\$ 5,000.00	\$ -	\$ 5,000.00
7060 Office Supplies	\$ 4,500.00	\$ -	\$ 4,500.00
7070 Office Equipment and Furnishings	\$ -	\$ -	\$ -
7080 Computer/Hardware/Peripherals	\$ 2,500.00	\$ -	\$ 2,500.00
7085 Computer Support Services (Fixed Costs)	\$ 7,500.00	\$ -	\$ 7,500.00
7090 Computer Support Services (Variable Costs)	\$ 6,000.00	\$ 3,000.00	\$ 9,000.00
7100 Computer Software	\$ 500.00	\$ -	\$ 500.00
7105 Meeting Broadcast Services	\$ 3,300.00	\$ -	\$ 3,300.00
7110 Property and General Liability Insurance	\$ 5,300.00	\$ -	\$ 5,300.00
7120 Office Maintenance Services	\$ 400.00	\$ -	\$ 400.00
7130 Other Equipment Maintenance	\$ -	\$ -	\$ -
7140 Travel	\$ 7,000.00	\$ (3,000.00)	\$ 4,000.00
7145 CALAFCO Travel Expenses	\$ -	\$ -	\$ -
7150 Training, Conferences and Workshops	\$ 8,500.00	\$ -	\$ 8,500.00
7160 Vehicle Mileage	\$ 2,000.00	\$ -	\$ 2,000.00
7170 Rental of Buildings	\$ 23,300.00	\$ -	\$ 23,300.00
7200 Telephone Communications	\$ 6,000.00	\$ -	\$ 6,000.00
7230 Temporary Help Services (Clerical)	\$ 2,000.00	\$ -	\$ 7,000.00
7240 Outside Professional Services - Total for Line Items 7242 - 7249	\$ 62,000.00	\$ -	\$ 57,000.00
7242 Accounting and Financial Services	37,500	\$ -	\$ 37,500.00
7245 General Counsel and Special Counsel	\$ 11,500.00	\$ -	\$ 6,500.00
7247 Human Resources	\$ -	\$ -	\$ -
7248 Annual Audit	\$ 13,000.00	\$ -	\$ 13,000.00
7249 Temporary In-House Professional Services	\$ -	\$ -	\$ -
7250 Miscellaneous Office Expenses	\$ 600.00	\$ -	\$ 600.00
7260 Legal Notices	\$ 4,000.00	\$ -	\$ 4,000.00
7261 Pass-Through Expenses	\$ -	\$ -	\$ -
7270 Recruitment Advertising	\$ -		
7280 LAFCO Memberships	\$ 4,700.00	\$ -	\$ 4,700.00
7290 Litigation Reserve		\$ -	
XXXX Records Storage and Security	\$ 10,000.00		\$ 10,000.00
7295 Contingency Reserve	\$ -	\$ -	\$ -
SUB TOTAL EXPENDITURES (see Note 1)	\$ 779,600.00	\$ -	\$ 779,600.00
LESS PASS-THROUGH EXPENSES (Acct. 7261)	\$ -	\$ -	\$ -
TOTAL EXPENDITURES (NET) (see Note 1)	\$ 779,600.00	\$ -	\$ 779,600.00

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

**2015
Committee**

Chair
Simón Salinas
County Member

Ralph Rubio
City Member

Graig R. Stephens
Special District Member

DATE: May 28, 2015
TO: Budget and Finance Committee
FROM: Kate McKenna, AICP, Executive Director
SUBJECT: RECLASSIFICATION AND COMPENSATION STUDY
FOR THE ADMINISTRATIVE SECRETARY
(CONFIDENTIAL)/ CLERK TO THE COMMISSION POSITION

SUMMARY OF RECOMMENDATIONS:

Staff
Kate McKenna, AICP
Executive Officer

Receive a report and presentation, and recommend that the Local Agency Formation Commission approve a reclassification of the Administrative Secretary (Confidential)/Clerk to the Commission position, and a salary range for the reclassified position.

EXECUTIVE OFFICER'S REPORT:

132 W. Gabilan Street, #102
Salinas, CA 93901

P. O. Box 1369
Salinas, CA 93902

Voice: 831-754-5838
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www.monterey.lafco.ca.gov

This is a continued discussion item from the Budget and Finance Committee meeting on February 13, 2015. At that time, the Committee authorized a job study to be conducted for the Administrative Secretary (Confidential)/Clerk to the Commission position, to better align the classification and salary range with the broad range of duties of the position.

Kris Humphries, Human Resources Advisor, Regional Government Services Authority, was contracted to prepare the study. Ms. Humphries will present her findings and recommendations on May 28. Following the presentation and general discussion, the Committee may provide appropriate direction.

Fiscal Impact

The proposed actions will have minimal impact on salary costs in current and future fiscal years.

Respectfully Submitted,



Kate McKenna, AICP
Executive Officer

LAFCO *of Monterey County*

LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

DATE: May 28, 2015

**2015
Committee**

TO: Budget and Finance Committee

Chair
Simón Salinas
County Member

FROM: Kate McKenna, AICP, Executive Officer

Ralph Rubio
City Member

SUBJECT: ESTABLISH AN ASSISTANT ANALYST CLASSIFICATION AND
SALARY RANGE FOR THE LAFCO ANALYST JOB SERIES

Graig R. Stephens
Special District Member

SUMMARY OF RECOMMENDATION:

Recommend that the Local Agency Formation Commission establish an entry level classification and salary range for the LAFCO Analyst job series.

Staff

Kate McKenna, AICP
Executive Officer

EXECUTIVE OFFICER'S REPORT:

The Commission has authorized flexible staffing for two professional analyst positions. These positions may be filled at journey level (Associate) or advanced levels (Senior or Principal) in the LAFCO Analyst job series. One position is currently filled by a Senior Analyst, and the other position is vacant with a recruitment soon to get underway.

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Now proposed is establishing an entry level (Assistant Analyst) classification in the analyst job series. This would complete the levels in the LAFCO Analyst series. The purpose is to increase flexibility in hiring and staffing decisions, depending on candidate qualifications and the needs of LAFCO.

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The Assistant Analyst classification would be distinguished from the next higher level (Associate Analyst) in requiring less experience and more supervision. The salary range for the Assistant Analyst job classification would be set at approximately 15 percent below that of the Associate Analyst classification.

Fiscal Impact

The proposed action would have no impact or a positive impact on future budgets. It would not add a funded position. It would permit the two funded analyst positions to be flexibly staffed at entry, journey or advanced levels in the job series.

Respectfully Submitted,



Kate McKenna, AICP,
Executive Officer