



VENTURA LOCAL AGENCY FORMATION COMMISSION

COUNTY GOVERNMENT CENTER • HALL OF ADMINISTRATION

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FINAL BUDGET

Fiscal Year 2013-2014

Adopted May 15, 2013



VENTURA LOCAL AGENCY FORMATION COMMISSION

BUDGET MESSAGE

Final Budget - Fiscal Year 2013-2014¹

Adopted May 15, 2013

Introduction

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Section 56000 *et seq.*) (CKH) requires each Local Agency Formation Commission (LAFCo) to adopt a Proposed Budget by May 1 of each year and a Final Budget by June 15 of each year. The Ventura LAFCo adopted a Proposed Budget for fiscal year 2013-14 on April 17, 2013 and a Final Budget on May 15, 2013. The Adopted Final Budget will be used by the County Auditor-Controller to collect revenues as necessary from the County, cities and independent special districts.

The Ventura LAFCo Commissioner's Handbook, the compendium of the Ventura LAFCo's policies and procedures, contains budget policies in Section 2.3.1 *et seq.* The Adopted Final Budget for 2013-14 was prepared in accordance with these policies. Major goals continue to be minimizing expenditures while fulfilling basic functions, and providing for effective and efficient compliance with mandates.

LAFCo and the County of Ventura entered into a Memorandum of Agreement effective July 1, 2001. While LAFCo is an independent agency, the Memorandum of Agreement provides for the County to provide personnel, support services, offices and materials as requested by LAFCo. All of the personnel, support services, offices and materials to be requested of the County for FY 2013-14 are part of this Adopted Final Budget. Budget information is formatted using County of Ventura account descriptions and codes.

This Budget Message highlights LAFCo's major responsibilities, reviews the major work accomplishments and budget information for the first three quarters of FY 2012-13, sets forth a basic work plan for FY 2013-14, and provides background and explanatory information about the anticipated expenditures and revenues in this Adopted Final FY 2013-14 Budget.

¹ With the exception of nonsubstantive language revisions in the Budget Message, the Adopted Final Budget is unchanged from the recommended Final budget considered by the Ventura LAFCo on May 15, 2013.

Major LAFCo Responsibilities

- Act on proposals for incorporation of cities; formation, dissolution, consolidation and merger of special districts; and annexation and detachment of territory to and from cities and special districts.
- Establish spheres of influence for cities and special districts.
- Review and, as necessary, update spheres of influence for cities and special districts every five years.
- Conduct municipal service reviews prior to or in conjunction with the establishment or update of spheres of influence.
- Perform special studies relating to services and make recommendations about consolidation, mergers or other governmental changes to improve services and reduce operational costs.
- Serve as the conducting authority for the determination of protests relating to proposals for incorporation, formation, and subsequent boundary changes.
- Act on requests for out-of-agency contracts for extensions of services.
- Function as either a responsible or lead agency pursuant to the California Environmental Quality Act (CEQA).
- Review and comment on draft changes/updates to city and county general plans.
- Review and comment on draft environmental documents prepared pursuant to the California Environmental Quality Act.
- Provide public information about LAFCo and public noticing of pending LAFCo actions.
- Establish and maintain a website.
- Adopt and update, as necessary, written policies and procedures.
- Adopt an annual budget.

FY 2012-13 in Review

Based on information through the end of March, 2013, total projected actual expenditures for FY 2012-13 should be approximately \$51,536 (7.8%) less than the FY 2012-13 Adopted Final Budget. Salaries and Employee Benefits are projected to be approximately \$7,500 (1.5%) less than the 2012-13 Adopted Final Budget. Actual Services and Supplies expenditures are projected to be approximately \$31,100 (20.1%) less than the 2012-13 Adopted Final Budget. In addition, we anticipate not using the Contingency appropriation of \$12,936. The anticipated savings in Salaries and Benefits and Services/Supplies and Contingency will contribute to a projected unappropriated Fund Balance for FY 2013-14 of \$51,136 which is \$34,055 (40%) less than the appropriated Fund Balance adopted as a part of the FY 2012-13 Final Budget (\$85,191).

Actual revenue for FY 2012-13 is projected to be approximately \$400 (0.07%) less than that reflected in the 2012-13 Adopted Final Budget. The County, the cities and the independent special districts all paid their respective shares of the net operating expenditures as apportioned by the County Auditor-Controller pursuant to the CKH

(account code 9372). Actual interest revenue (account code 8911) is projected to be approximately \$3,600, which is \$400 (10%) less than the 2012-13 Adopted Final Budget (\$4,000). Based on applications filed as of the end of March, projected actual revenues from application filing fees (account code 9772) are equal to the 2012-13 Adopted Final Budget amount.

The following work plan was adopted as a part of the FY 2012-13 Adopted Final Budget:

- Complete remaining municipal service reviews and sphere of influence reviews/updates in accordance with the approved 2008 – 2013 Service Review and Sphere of Influence Update Work Plan.
- Continue to review and comment on draft environmental documents and general plan updates as they may be prepared by the cities and the County.
- Maintain and enhance operations with a focus on communication with the Commission, the County, cities, districts and the public; budget monitoring and information; staff training and development; and enhanced records management.
- Update and revise the Commissioner's Handbook and consider policy additions consistent with the mission and purpose of LAFCo.
- Increase public awareness about the mission, purpose and function of LAFCo.

Substantial progress has been made on each of these work plan items. In May, 2008 LAFCo approved a Work Plan for the 2008-2013 sphere of influence review/update and municipal service review cycle. Between July 1, 2012 and the present time, sphere of influence (SOI) reviews/updates were completed for the Fillmore-Piru Memorial District, El Rancho Simi Cemetery District and the Piru Cemetery District. In addition, LAFCo completed municipal services reviews (MSRs) for nine of the ten Ventura County cities and SOI reviews/updates were completed for those cities. As of March 2013, LAFCo completed all of the SOI reviews included in the 2008-2013 Work Plan. Further, an external audit of LAFCo's financial statements for the year ended June 30, 2012 was performed. Over the course of the current fiscal year, LAFCo staff has thus far reviewed and commented on a total of 11 CEQA notices/documents, general plan updates, and development proposals.

Positive communications have been maintained with all cities and districts. Staff continues to attend and participate in meetings with staff and consultants representing cities, special districts and other local public agencies as well as individual members of the public and community groups. As time allows, staff continues to attend meetings of the Ventura Special Districts Association, the Association of Water Agencies, the City & County Planning Association and other local and regional associations.

Opportunities for ongoing training and professional development, including CALAFCO University courses, annual CALAFCo staff workshops and classes offered by the County of Ventura, are pursued as time and budget permit.

Work Plan

The Ventura LAFCo Commissioner's Handbook provides that LAFCo will annually review and adopt a work plan as a part of the budget development process. For FY 2013-14, the adopted work plan maintains the focus on municipal service reviews and sphere of influence updates and is otherwise similar to the work plan for this year.

FY 2013- 14 Work Plan

- Establish a work plan for sphere review mandates for the 2013 – 2017 cycle and begin municipal service reviews and sphere of influence reviews/updates in accordance with the approved 2013-2017 work plan.
- Continue to review and comment on draft environmental documents and general plan updates as they may be prepared by the cities and the County.
- Maintain and enhance operations with a focus on communication with the Commission, the County, cities, districts and the public; budget monitoring and information; staff training and development; and enhanced records management.
- Update and revise the Commissioner's Handbook and consider policy additions consistent with the mission and purpose of LAFCo.
- Increase public awareness about the mission, purpose and function of LAFCo.

Staff believes that the items listed above are realistic provided the number and/or complexity of proposals filed do not increase significantly.

FINAL BUDGET

Expenditures

The expense portion of the budget is divided into three main sections, the Salary and Employee Benefits section (1000 series account codes), the Services and Supplies section (2000 series account codes), and Contingencies (account code 6101). Including a 2% contingency, the 2013-14 Adopted Final Budget reflects an overall expenditure increase of approximately 2.4% compared to the 2012-13 Adopted Final Budget.

Salary and Employee Benefits

Salaries and Employee Benefits continue to be the major expense, comprising approximately 75.8% of the total expenditures (more if contingencies are not included). Expenditures for Salaries and Benefits have increased by approximately 4.1% from \$491,670 to \$511,970 as compared to the 2012-13 Adopted Final Budget. This increase is partly due to a prospective merit increase within the existing salary range of the Executive Officer as provided for under the terms of her employment contract and the County of Ventura Management, Confidential Clerical and Other Unrepresented Employees Resolution (account code 1101) and related increases in the various benefit accounts (e.g., account code 1121, Retirement Contribution; account code 1122, OASDI Contribution; and account code 1123, FICA Medicare, among others). The increase in expenditures for Salaries and Benefits is also partly due to an increase in the expenditures associated with the redemption of accrued annual leave by the Executive Officer, Deputy Executive Officer and Commission Clerk (account code 1107,

Term/Buydown). The Term/Buydown account code includes costs for pay in lieu of accrued annual leave up to a specified number of hours each year, which is a benefit LAFCo staff members are entitled to receive as employees of the County of Ventura.

It should also be noted that the amount budgeted for regular salaries (account code 1101) does not include any general salary increases or cost of living adjustments because no information has been received to indicate that the Board of Supervisors is planning to grant any such increases next year.

The currently authorized and proposed classifications are reflected in the following table:

Title	FY 2012 – 13	FY 2013 – 14
Executive Officer	1	1
Analyst/Deputy Executive Officer	1	1
Office Manager/Clerk of the Commission	1	1
Total Authorized Positions	3	3

Services and Supplies

The Adopted Final Budget for Services and Supplies is approximately 2.9% less than the Adopted Final Budget for the current fiscal year. For those Services and Supplies account codes that reflect discretionary expenditures, most of the amounts are either unchanged or lower as compared to the current fiscal year. The major Services and Supplies expenditures changes are as follows:

- A decrease in the amount budgeted for education allowance (account code 2154) from \$1,350 in the current year to zero for FY 2013-14. As of the current fiscal year, the balance of the total education allowance cost for the Deputy Executive Officer has been paid and no claims from other staff members are anticipated for FY 2013-14.
- An increase in Indirect Cost Recovery charges (account code 2158). These cost recovery charges are for County services provided primarily by the General Services Agency, Auditor-Controller and Chief Executive Officer, including Human Resources. The current fiscal year charge is \$3,000. For FY 2013-14 the total charges for this account are approximately \$5,500.
- A decrease in internal service fund charges for Graphics charges (account code 2177) from \$4,000 in the current year to \$2,000 for FY 2013-14. All monthly meeting packets are currently being produced internally and posted on the LAFCo website by LAFCo staff. As such, the decrease in charges for County Graphics charges reflects a reduction in the number of anticipated external printing jobs and the elimination of web posting/maintenance services.
- An increase in the amount budgeted for Miscellaneous Office Expenses (account code 2179) from \$6,000 in the current year to \$7,000 for FY 2013-14 to include the replacement of outdated signage in the hallway outside of the LAFCo office.

- A decrease in the Public Works charges (account code 2197) from \$5,000 in the current year to \$3,000 for FY 2013-14. This amount is more consistent with actual current year charges by the Surveyor's Office staff for services not otherwise reimbursable through LAFCo applications fees.
- An increase in the amount budgeted for Other Professional and Special Services (account code 2199) from \$9,000 in the current year to \$10,000 for FY 2013-14 to account for potential cost increases for an external audit of the current year financial statements.
- A decrease in the County GIS charges (account code 2214) from \$25,000 in the current year to \$23,000 for FY 2013-14. This account code includes LAFCo's share of Countywide GIS charges as well as specialized costs including that for maintaining/updating digital sphere of influence maps and printing maps in conjunction with mandate to review and update spheres of influence for each city and special district. The budgeted amount reflects a decrease in the anticipated number of sphere reviews that are planned to be completed in FY 2013-14 as compared to the current year.

Contingencies

In accordance with the Commission's budget policies, the budget should provide for contingencies equaling 10% of total expenditures, unless the Commission deems that a different amount is appropriate. To reduce the amount of revenue necessary from other governmental agencies, the Adopted Final Budget includes a contingency appropriation of \$13,249 which is equivalent to approximately 2.0% of total expenditures. Should there be a need for any unanticipated expenditures which might exceed the contingency amount, an appropriation can be made from the unassigned fund balance (which is currently \$285,219).

Financing Sources

Potential financing sources consist of Fund Balance and Miscellaneous Revenues, including interest earnings and application filing fees (e.g. account codes 8911 and 9772), and Other Governmental Agencies, the revenue to be collected from the County, cities and independent special districts (account code 9372).

Fund Balance

Section 56381(c) of the CKH provides, "If, at the end of the fiscal year, the commission has funds in excess of what it needs, the commission may retain those funds and calculate them into the following fiscal year's budget." As indicated in the 'FY 2012-13 in Review' section above, approximately \$51,136 is now projected to be available at the end of the current fiscal year to appropriate for the FY 2013-14 Budget. On April 17, 2013 the Commission adopted a Proposed Budget for FY 2013-14 which increased the Appropriation of Fund Balance from a recommended amount of \$43,002 to \$68,643 in order to achieve a 4.2% increase in the amount of Total Other Governmental Agencies Revenue as compared to the FY 2012-13 Adopted/Adjusted Budget amount of \$550,515. The Adopted Final Budget reflects a slightly lower Appropriation of Fund

Balance amount of \$68,133. This is primarily due to a \$500 decrease in the expenditures for Accounting and Auditing Services (account code 2203) based on a revised estimate received from County Auditor-Controller staff after the adoption of the Proposed Budget.

The Commission's budget policies provide for the maintenance of a Litigation Reserve Account balance in the amount of \$100,000 with the intent of limiting its use for unanticipated expenditures resulting from litigation against the Commission that does not occur routinely and would not be reimbursed by another party. This amount is classified as "committed" fund balance with respect to GASB requirements and the Commission's fund balance policies. The policies also provide that excess fund balance remaining over and above the committed and assigned fund balances should be classified as unassigned. Currently the LAFCo General Fund does not include any assigned fund balance. Further, the policies provide that an unassigned (and unappropriated) fund balance of approximately 60 days working capital must be maintained. Based on the Adopted Final Budget for the current fiscal year (\$659,706), 60 days working capital would be equate to approximately \$109,951. The total unassigned fund balance is currently \$285,219, which is equivalent to 156 days working capital.

Miscellaneous Revenue

Miscellaneous revenue includes interest earnings and Other Revenue, primarily application filing fees. The Adopted Final Budget for Miscellaneous Revenue is \$34,000, which is approximately 41.7% more than the Adopted Budget amount for the current fiscal year (\$24,000). This increase reflects a slight increase in fee revenue anticipated for FY 2013-14. The amount budgeted for Interest Earnings (account code 8911) is \$4,000, which is consistent with the current year projected actual interest amount as of March 2013.

The Commission has a policy to annually review the LAFCo fee schedule as a part of the budget process. The existing fee schedule has been in effect since July 2010. In conjunction with the adoption of the Proposed Budget for FY 2013-14 on April 17, 2013, the Commission readopted the fee schedule with no changes.

Revenues from Other Governmental Agencies (the County, Cities and Independent Special Districts)

Pursuant to the CKH, the LAFCo net operating expenses are to be apportioned one-third to the County, one-third to the cities, and one-third to the independent special districts. The Ventura LAFCo determines net operating expenses as the cost for LAFCo operations net of those funds appropriated for budget purposes plus Other Revenue. The CKH describes how the County Auditor-Controller is to make this apportionment and collect revenues once LAFCo adopts a Final Budget.

The revenue projected to be collected from the County, cities and independent special districts is proposed to increase from \$550,515 to \$573,636 from the current year

(4.2%). The table below shows how the amount of revenue from Other Governmental Agencies (the County, cities and independent special districts) has fluctuated since LAFCo first adopted an independent budget in June, 2001. As shown in the table, the amount of projected total revenue from Other Governmental Agencies for FY 2013-14 relative to the total budget is the highest it has ever been. This is primarily due to the economic downturn and resulting decreases in LAFCo fee revenue over the last four years. In addition, the difference between the adopted budget amounts and the actual expenditures and revenues has been steadily decreasing since the adoption of the first independent budget in 2001. This has resulted in corresponding decreases in the amount of excess Fund Balance available to be used as a revenue source for subsequent year budgets.

Year	Adopted Budget – Total Finance Sources	Amount of Revenue from Other Governmental Agencies	Percent of Total Revenue from Other Governmental Agencies
FY 2001-02	\$548,737	\$468,737	85%
FY 2002-03	\$719,131	\$568,503	79%
FY 2003-04	\$641,215	\$390,699	61%
FY 2004-05	\$702,503	\$472,997	67%
FY 2005-06	\$723,226	\$361,874	50%
FY 2006-07	\$830,154	\$621,617	75%
FY 2007-08	\$949,269	\$715,957	75%
FY 2008-09	\$735,422	\$488,684	66%
FY 2009-10	\$783,101	\$587,084	75%
FY 2010-11	\$772,892	\$590,055	76%
FY 2011-12	\$766,598	\$570,285	74%
FY 2012-13	\$659,706	\$550,515	83%
FY 2013-14	\$675,769	\$573,636	85%

Not formally a part of the budget, but included for general information are the percentage shares of the Other Governmental Agencies revenue for each of the cities (Attachment 1) and the independent special districts (Attachment 2) based on the FY 2010-11 State Controller Reports. These are the most current Reports available at this time. Should the State issue updated Reports for FY 2011-12 before the end of June, the County Auditor-Controller will use those Reports as the basis for collecting revenue from cities and special districts for FY 2013-14.

The CKH continues to provide the ability for the cities and independent special districts in each County to determine an alternate apportionment method. To date, however, neither the cities nor the special districts have agreed on any alternate apportionment methodology. This means that the City of Oxnard, as the city with the largest gross revenue, and Calleguas Municipal Water District, the largest special district in terms of gross revenue, will continue to pay the largest respective shares of the city and special district portion of LAFCo revenue.

Conclusion

The Ventura LAFCo is continuing to exercise fiscal prudence. The Commission and its staff understand the economic realities of the time and the constraints on local government revenues. The Commission's budgeting process has come a long way in the last twelve years. Systems and policies are now in place to ensure best practices and proper oversight. Mandates are being met and basic services provided with a highly trained staff that seeks to limit discretionary expenditures. The Adopted Final Budget for FY 2013-14 was prepared consistent with the Commission's policies and the knowledge and experience gained from prior years.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Kim Uhlich". The signature is fluid and cursive, with a large initial "K" and "U".

Kim Uhlich
Executive Officer

Appendix Glossary of Terms

ANNUAL (OPERATING) BUDGET: A financial plan that outlines proposed expenditures for the coming fiscal year and estimated revenues which will be used to finance them.

APPROPRIATED FUND BALANCE: Used to balance the budget, that portion of fund balance appropriated to bridge the gap between expenditure appropriations and estimated revenues. The portion of fund balance thus appropriated for the following year would properly be classified as assigned fund balance.

ASSET: Resources with present service capacity that the government presently controls; for example, money, investments and property.

ASSIGNED FUND BALANCE: Comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority to assign amounts to be used for specific purposes.

AUDIT: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in its financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

BALANCE SHEET: Also known as a statement of net assets, a basic financial statement, and presentation of an entity's net assets and liabilities on a specified date. A balance sheet is usually accompanied by appropriate disclosures that describe the basis of accounting used in its preparation.

BUDGET: A plan of financial operation including an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET MESSAGE: A written overview of the budget from the LAFCo Executive Officer that discusses the major budget items and LAFCo's present and future financial condition.

COMMITTED FUND BALANCE: Includes amounts that can be used only for the specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Commitments may be changed or removed only by the same decision-making authority taking the same formal action that imposed the constraint originally.

CONTINGENCY: A budgetary expenditure allowance (appropriation) to cover unanticipated expenditures or revenue shortfalls during the fiscal year (LAFCo Budget Account Code 6101). The Ventura LAFCo Commissioner's policies provide that the annual budget include an allocation of 10% of total operating expenses for contingencies, unless the Commission deems a different amount appropriate. Transfers from the contingency account require prior approval of the Commission.

DEFICIT: An excess of expenditures or expenses over revenues.

EXPENDITURES: Under the current financial resources measurement focus, decreases in net financial resources not property classified as *other financing uses*; for example, disbursements of cash for the cost of salaries, benefits, services or supplies.

FINANCIAL STATEMENT: Presentation of financial data including balance sheets, income statements or any supporting statement that is intended to communicate an entity's financial position at a point in time and its results of operations for a period then ended.

FISCAL YEAR: The 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FUND BALANCE: The difference between a fund's assets and its liabilities. With regard to a LAFCo budget, Government Code Section 56381(c) provides, "If, at the end of the fiscal year, the commission has funds in excess of what it needs, the commission may retain those funds and calculate them into the following fiscal year's budget."

FUND: A complete accounting entity reflecting financial transactions, both receipts and expenditures, of money that is set up to carry out a special function or attain objectives in accordance with established laws, policies, and regulations. The fund concept also applies to budget activities.

GASB: The Governmental Accounting Standards Board (GASB) is the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the NCGA (National Council on Governmental Accounting).

GIS: Geographic Information System.

INCOME STATEMENT: Summary of the effect of revenues and expenses over a period of time.

INTEREST: Interest income earned as idle funds are invested with a goal of protecting each investment while achieving the highest rate of return.

INTERNAL CONTROL: Process designed to provide reasonable assurance regarding achievement of various management objectives such as the reliability of financial reports.

INTERNAL SERVICE FUND: A fund that accounts for the provision of services by various County departments on a cost reimbursement basis.

LIABILITIES: Present obligations to sacrifice resources that the government has little or no discretion to avoid; for example, amounts owed for items received, services rendered, expenses incurred and assets acquired.

LINE-ITEM BUDGET: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each.

OBJECT: An individual expenditure account.

FINANCING SOURCES: Total amounts available during the fiscal year for appropriation including estimated revenues and appropriated fund balances.

UNAPPROPRIATED FUND BALANCE: The portion of fund balance remaining, following an approved budget appropriation of fund balance and any commitments.

UNASSIGNED FUND BALANCE: The difference between total fund balance in a governmental fund and its nonspendable, restricted, committed and assigned components.

UNRESTRICTED FUND BALANCE: Includes committed, assigned and unassigned fund balances.

**VENTURA LOCAL AGENCY FORMATION COMMISSION
EXPENDITURES AND REVENUE DETAIL
ADOPTED FINAL BUDGET
FY 2013 - 2014**

Description	Acct Code	Final Adopted/Adjusted FY 12-13	Projected Actuals FY 12-13	Proposed Budget FY 13-14 Adopted 04/17/13	Recommended Final Budget FY 13-14 05/15/13	Final Budget FY 13-14 Adopted 5/15/13
EXPENDITURES						
Salaries and Employee Benefits						
Regular Salaries	1101	323,550	323,550	328,000	328,000	328,000
Overtime	1105	-	-			
Supplemental Payments	1106	12,400	12,400	12,600	12,600	12,600
Term/Buydown	1107	22,500	15,000	31,500	31,500	31,500
Retirement Contribution	1121	72,000	72,000	77,500	77,500	77,500
OASDI Contribution	1122	18,300	18,300	19,000	19,000	19,000
FICA-Medicare	1123	5,000	5,000	5,100	5,100	5,100
Group Insurance	1141	21,400	21,400	21,400	21,400	21,400
Life Ins/Dept Heads/Mgt	1142	150	150	150	150	150
State Unemployment	1143	700	700	400	400	400
Management Disability Ins	1144	820	820	820	820	820
Workers Compensation	1165	2,850	2,850	3,000	3,000	3,000
401k Plan	1171	12,000	12,000	12,500	12,500	12,500
Total Salaries and Employee Benefits		491,670	484,170	511,970	511,970	511,970

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FY 2013 - 2014**

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EXPENDITURES						
Services and Supplies						
Voice/Data -ISF	2033	3,500	3,250	3,500	3,500	3,500
General Insurance Allocation	2071	2,250	2,250	2,000	2,000	2,000
Facilities/Materials Sq Ft Alloc-ISF	2125	15,500	15,500	15,500	15,500	15,500
Other Maintenance	2128	500	250	500	500	500
Memberships & Dues	2141	6,500	6,450	6,550	6,550	6,550
Education Allowance	2154	1,350	1,350	-	-	-
Indirect Cost Recovery (Co. Cost Allocation Plan Charges)	2158	3,000	3,000	5,500	5,500	5,500
Books & Publications	2172	500	450	500	500	500
Mail Center-ISF	2174	3,000	2,000	2,500	2,500	2,500
Purchasing Charges-ISF	2176	500	100	500	500	500
Graphics Charges-ISF	2177	4,000	400	2,000	2,000	2,000
Copy Machine Charges-ISF	2178	1,000	700	1,000	1,000	1,000
Misc Office Expenses	2179	6,000	6,000	7,000	7,000	7,000
Stores-ISF	2181	50	50	50	50	50
Board Member Fees	2191	5,000	3,500	4,500	4,500	4,500
Info Tech-ISF Data Ctr/Service Contracts	2192	3,000	3,000	3,000	3,000	3,000
Specialized Services/Software	2195	1,500	1,500	1,500	1,500	1,500
Public Works Charges	2197	5,000	1,000	3,000	3,000	3,000
Other Professional & Special	2199	9,000	8,000	10,000	10,000	10,000
Accounting and Auditing Services	2203	5,500	5,500	5,500	5,000	5,000
GSA Special Services ISF	2205	100	100	100	100	100
County GIS Expense	2214	25,000	13,000	23,000	23,000	23,000
Public And Legal Notices	2261	5,000	2,000	5,000	5,000	5,000
Records Storage Charges	2283	350	350	350	350	350
Computer Equip <\$5000	2293	4,000	3,800	4,000	4,000	4,000
Spec Dept xo4 (Legal Counsel)	2304	22,500	22,500	22,500	22,500	22,500
Transportation Charges -ISF	2521	-	-	-	-	-
Private Vehicle Mileage	2522	7,000	7,000	7,000	7,000	7,000
Conference & Seminars Exp.	2523	13,000	10,000	13,000	13,000	13,000
Conference & Seminars ISF	2526	500	200	500	500	500
County Motor Pool	2528	1,000	800	1,000	1,000	1,000
Total Services and Supplies		155,100	124,000	151,050	150,550	150,550
Contingencies	6101	12,936	-	13,259	13,249	13,249
Total Contingencies		12,936	-	13,259	13,249	13,249
TOTAL EXPENDITURES		659,706	608,170	676,279	675,769	675,769

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FINANCING SOURCES						
Appropriation of Fund Balance		85,191	85,191	68,643	68,133	68,133
Interest Earnings	8911	4,000	3,600	4,000	4,000	4,000
Other Revenue - Misc. (LAFCo application fees)	9772	20,000	20,000	30,000	30,000	30,000
Cost Allocation Plan Reimbursement)	9411	-	-	-	-	-
Total Miscellaneous Revenue		24,000	23,600	34,000	34,000	34,000
Other Governmental Agencies						
Other Government Agencies (County of Ventura)	9372	183,505	183,505	191,212	191,212	191,212
Other Government Agencies (Cities)	9372	183,505	183,505	191,212	191,212	191,212
Other Government Agencies (Independent Special Districts)	9372	183,505	183,505	191,212	191,212	191,212
Total Other Government Agencies Revenue		550,515	550,515	573,636	573,636	573,636
TOTAL REVENUE		574,515	574,115	607,636	607,636	607,636
TOTAL FINANCING SOURCES		659,706	659,306	676,279	675,769	675,769
PROJECTED UNAPPROPRIATED FUND BALANCE			51,136			

Preliminary Fund Balance and Estimated Ending Fund Balance at June 30, 2014

Description	Fund Balance at FY 12-13 Adopted/Adjusted Budget	Projected Fund Balance at 6/30/13	Estimated Fund Balance at 6/30/14
Committed:			
Litigation	100,000	100,000	100,000
Assigned:			
Appropriated Fund Balance	-	68,133	-
Unassigned	285,219	183,031	183,031
TOTAL	385,219	351,164	283,031

LAFCO NET OPERATING EXPENSES
GOV'T CODE 56381 (b) (1) (A) & (B)¹

ADOPTED BUDGET FOR FISCAL YEAR 2013 - 2014

ALLOCATION - CITIES

SOURCE: STATE OF CALIFORNIA, CITIES ANNUAL REPORT, FY 10/11

CITY	TOTAL REVENUE PER REPORT	PERCENTAGE	ALLOCATION \$
1 Camarillo	\$ 89,182,991	9.05%	\$ 17,305
2 Fillmore	21,305,403	2.16%	\$ 4,130
3 Moorpark	24,818,023	2.52%	\$ 4,819
4 Ojai	15,388,269	1.56%	\$ 2,983
5 Oxnard	369,129,262	37.47%	\$ 71,647
6 Port Hueneme	38,324,210	3.89%	\$ 7,438
7 San Buenaventura	157,086,557	15.94%	\$ 30,479
8 Santa Paula	38,701,563	3.93%	\$ 7,515
9 Simi Valley	86,355,564	8.76%	\$ 16,750
10 Thousand Oaks	145,021,824	14.72%	\$ 28,146
TOTAL	\$ 985,313,666	100.00%	\$ 191,212

(1) In counties in which there is city and independent special district representation on the commission, the county, cities, and independent special districts shall each provide a one-third share of the commission's operational costs. The cities' share shall be apportioned in proportion to each city's total revenues, as reported in the most recent edition of the Cities Annual Report published by the Controller, as a percentage of the combined city revenues within a county, or by an alternative method approved by a majority of cities representing the majority of the combined cities' populations.

LAFCO NET OPERATING EXPENSES
GOV'T CODE 56381 (b) (1) (A) & (C)¹, (F)²

ADOPTED BUDGET FOR FY 2013- 2014

ALLOCATION - SPECIAL DISTRICTS

SOURCE: STATE OF CALIFORNIA, SPECIAL DISTRICTS ANNUAL REPORT, FY 10/11

NAME	TOTAL	PERCENTAGE	ALLOCATION
	REVENUE PER REPORT	(See Note 2)	\$ 191,212
1 Bardsdale Public Cemetery	\$ 174,618	0.067%	\$ 128
2 Bell Canyon Comm. Services District	452,629	0.174%	333
3 Calleguas Municipal Water District	111,030,165	42.569%	81,397
4 Camarillo Health Care District	3,559,701	1.365%	2,610
5 Camrosa Water District	15,530,939	5.955%	11,387
6 Casitas Municipal Water District	15,254,587	5.849%	11,184
7 Channel Islands Beach Comm. Serv. Dist.	3,710,812	1.423%	2,721
8 Conejo Recreation & Park District	18,239,903	6.993%	13,371
9 El Rancho Simi Pioneer Cemetery District	118,567	0.045%	86
10 Fillmore-Piru Memorial District	161,959	0.062%	119
11 Fox Canyon Groundwater Mgmt. Agency	795,831	0.305%	583
12 Hidden Valley Municipal Water District	22,745	0.009%	17
13 Meiners Oaks Water District	1,092,465	0.419%	801
14 Montalvo Comm. Services District	719,339	0.276%	528
15 Ojai Valley Sanitary District	8,628,486	3.308%	6,325
16 Ojai Water Conservation District	7,252	0.003%	6
17 Oxnard Drainage District No. 1	49,195	0.019%	36
18 Oxnard Drainage District No. 2	163,013	0.062%	119
19 Oxnard Harbor District	10,670,591	4.091%	7,823
20 Piru Public Cemetery District*	16,389	0.006%	11
21 Pleasant Valley Co. Water District	2,745,577	1.053%	2,013
22 Pleasant Valley Rec & Park District	8,310,697	3.186%	6,092
23 Rancho Simi Rec & Park District	18,327,523	7.027%	13,436
24 Saticoy Sanitary District	295,603	0.113%	216
25 Triunfo Sanitation District	13,278,459	5.091%	9,735
26 United Water Conservation District	18,232,230	6.990%	13,366
27 Ventura Co. Resource Conserv. District	62,291	0.024%	46
28 Ventura Port District	7,857,033	3.012%	5,759
29 Ventura River County Water District	1,313,857	0.504%	964
TOTAL	\$ 260,822,456	100.000%	\$ 191,212

- (1) In counties in which there is city and independent special district representation on the commission, the county, cities, and independent special districts shall each provide a one-third share of the commission's operational costs. The independent special districts' share shall be apportioned in proportion to each district's total revenues as a percentage of the combined total district revenues within a county. An independent special district's total revenue shall be calculated for nonenterprise activities as total revenues for general purpose transactions less aid from other governmental agencies and for enterprise activities as total operating and nonoperating revenues less revenue category other governmental agencies, as reported in the most recent edition of the "Special Districts Annual Report" published by the Controller, or by an alternative method approved by a majority of the agencies, representing a majority of their combined populations.
- (2) No independent special district shall be apportioned a share of more than 50 percent of the total independent special districts' share of the commission's operational costs, without the consent of the district. The share of the remaining districts shall be increased on a proportional basis so that the total amount for all districts equal the share apportioned by the auditor to independent special districts.

* Source: State of California, Special Districts Annual Report, FY 09/10