



Ventura
Local Agency Formation Commission

FINAL BUDGET

**Fiscal Year
2009-2010**

Adopted: May 20, 2009



BUDGET MESSAGE¹

Final Budget - Fiscal Year 2009-2010

Meeting Date: May 20, 2009

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 approved a Proposed Budget on April 15, 2009 and approved this Final Budget for Fiscal Year (FY) 2009-10 on May 20, 2009. This 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*. This Final Budget 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 2009-10 are part of this 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 2008-09, sets forth a basic work plan for FY 2009-10, and provides background and explanatory information about the anticipated expenditures and revenues in the FY 2009-10 Budget.

¹ **This Budget Message was prepared for the Recommended Final Budget considered by Ventura LAFCo on May 20, 2009. The Final Budget was adopted on May 20, 2009, as recommended with no changes.**

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 5 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.
- 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 web site.
- Adopt and update, as necessary, written policies and procedures.
- Adopt an annual budget.

FY 2008-2009 in Review

Fiscal Year 2008-09 was the eighth year that the Ventura LAFCo was required to adopt its own budget, independent of the County, and to address new mandates pursuant to the CKH. The experience of actual revenues and expenditures from prior years helped to better establish baselines for discretionary expenditures. Based on information through the end of March 2009, total projected actual expenditures for FY 2008-09 should be approximately \$107,017 (14.6%) less than the Adopted Budget. Salaries and employee benefits are projected to be approximately \$13,460 (2.9%) less than the Adopted Budget. Due to on-going fiscal prudence, actual services and supplies expenditures are projected to be approximately \$26,700 (13.4%) less than the Adopted Budget. In addition, we anticipate not using the contingency appropriation of \$66,857. The anticipated savings in salaries/benefits and services/supplies and contingency will contribute to a projected

available Fund Balance for FY 2009-10 of \$116,017, which is \$64,721 (35.8%) less than the Fund Balance adopted as a part of the FY 2008-09 budget (\$180,738).

Actual revenue for FY 2008-09 is now projected to be approximately \$9,000 (1.6%) more than that reflected in the Adopted 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). Based on applications filed as of the end of March, projected actual revenues from charges for LAFCo services (account code 9772) are approximately \$5,000 (10%) more than the \$50,000 Adopted Budget, and the projected actual interest revenue is \$20,000, which is approximately \$4,000 (25%) more than the Adopted Budget.

The following work plan was adopted as a part of the FY 2008-09 budget:

- Initiate municipal service reviews and sphere of influence reviews/updates consistent with the time table in the 2008 – 2013 Municipal Service Review and Sphere of Influence Review/Update Work Plan.
- 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. The first phase of the Work Plan entails a review and, as necessary, update of the sphere of influence for 23 special districts and the City of Port Hueneme by November, 2009. As of this time, staff has completed sphere of influence (SOI) reviews for the City of Port Hueneme, Camrosa Water District, Lake Sherwood Community Services District, Calleguas Municipal Water District, Camarillo Sanitary District, Hidden Valley Municipal Water District, Meiners Oaks Water District, Montalvo Municipal Improvement District, Ojai Basin Groundwater Management Agency, Ojai Water Conservation District, Saticoy Sanitary District, Triunfo Sanitation District, Ventura County Service Areas 29, 30 and 32, Ventura County Waterworks Districts 16, 17 and 19, Ventura River County Water District, Ventura County Fire Protection District, Ventura County Resource Conservation District and Ventura County Watershed Protection District. Sphere of influence updates for the Pleasant Valley County Water District and the Fox Canyon Groundwater Management Agency will be scheduled for Commission action prior to the end of the fiscal year.

Positive communications have been maintained with all cities and districts. Staff continues to attend and participate in meetings with staff and consultants representing cities and

special districts as well as individual members of the public and members of municipal advisory/neighborhood councils and other 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, Southern California Association of Governments (SCAG) and other local and regional associations.

Opportunities for ongoing training and professional development, including CALAFCO University courses and annual CALAFCO staff workshops, are pursued as time and budget permit. Significant progress has been made toward the completion of a multi-year records archiving process to convert LAFCo records to digital format. Following LAFCo's first ever independent audit completed early last year, staff recommended, and the Commission adopted a policy to establish a schedule of regular audits of LAFCo financial statements. In the first quarter of this fiscal year staff recommended, and the Commission adopted, a number of substantive and non-substantive revisions to the Commissioner's Handbook. Staff is continuing to work on potential policy provisions for Commission consideration with the intention of presenting additional potential policies for action before the end of this fiscal year.

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 2009-10, the recommended work plan maintains the focus on municipal service reviews and sphere of influence updates, carries forward the update and possible revisions to the Commissioner's Handbook and is otherwise similar to the work plan for this year.

FY 2009- 10 Work Plan

- Complete municipal service reviews and sphere of influence reviews/updates consistent with the time table in the 2008 – 2013 Service Review and Sphere of Influence Update Work Plan approved by the Commission on May 21, 2008.
- 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.
- Complete an audit of LAFCo's financial statements for FY 2007-08 and 2008-09.

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 Employee Salary and Benefits section (1000 series account codes), the Services and Supplies section (2000 series account codes), and Contingencies (account code 6101). Including a 10% contingency, the Final Budget reflects an overall expenditure increase of approximately 6.5% in comparison with the FY 2008-09 Adopted Budget. This is due both to increases in both the Salary/Employee Benefits and Services/Supplies portions of the budget.

Salary and Employee Benefits

Salaries and employee benefits continue to be the major expense, comprising 64.7% of the total expenditures (substantially more if contingencies are not included). Expenditures for salaries and benefits are proposed to increase by approximately 8.0% from \$468,960 to \$506,500 as compared to FY 2008-09. This increase is primarily the result of expenditures associated with planned “buy-downs” of accrued leave by the Executive Officer, Deputy Executive Officer and Commission Clerk. As County of Ventura employees, LAFCo staff are eligible to request pay in lieu of accrued annual leave up to a specified number of hours.

The remainder of the increase is due to merit and possible general salary increases for all staff and related increases in the various benefits accounts (e.g., account code 1122, OASDI Contribution; and account code 1141, Group Insurance). The Final Budget includes prospective merit increases within existing salary ranges and any cost of living adjustments for all allocated positions as of January 2010 (i.e. for one-half of the fiscal year). Cost of living adjustments would automatically occur based on action by the Board of Supervisors relating to management, confidential clerical and other unrepresented County employees. If the Board of Supervisors does not authorize any adjustments for management, confidential clerical and other unrepresented County employees during FY 2009-10, then no such adjustments will occur for the LAFCo positions.

No change in the number of authorized positions is proposed. The currently authorized classifications are reflected in the following table:

Title	FY 2008 - 09	FY 2009 - 10
Executive Officer	1	1
Analyst/Deputy Executive Officer	1	1
Office Manager/Clerk of the Commission	1	1
Office Assistant II	.5	.5
Total Authorized Positions	3.5	3.5

Services and Supplies

The Final Budget for services and supplies is approximately 2.9% more than the Adopted Budget for the current fiscal year. Most of the service and supplies account codes are based on County charges and are increasing overall due to basic increases in costs. The major Services and Supplies expenditures are proposed to change as follows:

- An increase in the amount budgeted for General Insurance (account code 2071) from \$1,305 in the current year to \$2,410 for FY 2009-10. This cost represents the County's determination of LAFCo's allocated premium for general liability insurance.
- A decrease 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 \$27,500. For FY 2009-10 the charge will be \$24,250.
- An increase in Purchasing Charges (account code 2176) from \$400 in the current year to \$1,400 for FY 2009-10. This account includes costs for a number of County purchasing services, including County-issued purchase orders, use of County procurement credit cards, and purchasing training. The increase is due to anticipated purchasing costs associated with a biennial audit of financial statements for FY 2007-08 and 2008-09.
- An increase in the amount budgeted for Public Works charges (account code 2197) from \$10,000 in the current year to \$12,000 for FY 2009-10, due to basic cost increases.
- An increase in the amount budgeted for professional services (account code 2199) from \$10,000 in the current year to \$16,000 for FY 2009-10 to reflect expenses associated with a biennial audit of financial statements for FY 2007-08 and 2008-09.
- A decrease of \$7,000 for expenses related to computer equipment (account code 2293) for the cost of replacing the one remaining computer and ancillary hardware not replaced in the current year.
- An increase of \$5,000 for legal counsel services (account code 2304) to reflect an anticipated increase in applications for FY 2009-10.
- Prior to the current year staff used either personal vehicles or private rental vehicles for business travel. To reduce costs, staff now uses County fleet vehicles in lieu of personal vehicles or privately rented vehicles whenever possible. Consequently, \$1,000 is budgeted for County Transportation Charges (account code 2521) and the amount budgeted for Private Vehicle Mileage (account code 2522) remains unchanged from the current year, which is a decrease from FY 2007-08.

Contingencies

The Commission's budget policies indicate that the budget should provide for contingencies equaling 10% of total expenditures, unless the Commission deems that a different amount is appropriate. Thus, as the overall expenditures change, the amount to be budgeted for contingencies changes. The Final Budget contains \$71,191 for contingencies, an increase of approximately 6.5% compared to FY 2008-09.

Final Budget Financing Sources

Potential financing sources consist of Fund Balance (account code 5040), Designation for Subsequent Year Financing (account code 5070), Miscellaneous Revenues, including interest earnings and charges for services (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." Approximately \$116,017 is now projected to be available at the end of the current fiscal year as Fund Balance. This is a direct result of FY 2008-09 expenditures being less than budgeted. The retention of these funds reduces the amount of revenue needed to be collected from other governmental agencies for FY 2009-10. However, because the projected Fund Balance is less than the Fund Balance available for the current year (\$180,738 for the current year versus \$116,017 projected to be available for FY 2009-10), there will be a need to increase revenues from other sources, primarily from Other Governmental Agencies (account code 9372).

Designation for Subsequent Year Financing

On May 17, 2006, the Commission approved an amendment to the Commissioner's Handbook, Section 2.3.1.4 "Contingency and Designation Accounts", which states that any monies in excess of the projected fund balance amount in the budget shall be deposited in an account designated for subsequent year financing (account code 5070). This account is intended to function as the Commission's "reserve" account for unanticipated, extraordinary expenses over and above the annual amount budgeted for contingencies. The Commissioners' Handbook also provides that the 5070 account should be augmented until the balance is equal to at least 25% of the current year budget. In accordance with this policy, the Commission has approved the transfer of revenues in excess of the projected fund balance to the 5070 account following the close of each fiscal year since 2005-06. In November 2008, after the close of FY 2007-08, \$42,934 was available in addition to what had been budgeted as Fund Balance for FY 2008-09 and was designated for subsequent

year financing. The current total in this account is \$167,680, which represents approximately 22.8% of the current year budget and 21.4% of the Final Budget. None of this amount is proposed to be expended in FY 2009-10.

Miscellaneous Revenue

Miscellaneous revenue includes interest earnings and charges for service, primarily application fees. Overall, Miscellaneous Revenue for FY 2009-10 is anticipated to be \$14,000 (21.2%) more than the amount in the Adopted FY 2008-09 Budget.

For FY 2009-10 the \$60,000 in projected revenue from application fees (account code 9772) is approximately 20% more than the current year budget. Based on information as of the end of March, 2009, projected actual fee revenue for the current year is expected to be at least equal to the budgeted amount. In addition, the Final Budget anticipates a significant increase in application fee revenue based on staff's knowledge of pending proposals likely to be filed in the next fiscal year. Interest revenue (account code 8911) is anticipated to be \$20,000 for FY 2009-10, which is equivalent to the projected actual interest earnings for the current year.

The Commission has a policy to annually review the LAFCo fee schedule as a part of the budget process. A separate action item recommending that the Commission not make any changes to the current Fee Schedule is on the May 20, 2009 agenda.

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

Pursuant to the CKH, costs for LAFCo operations, net of charges for service, are apportioned one-third to the County, one-third to the cities, and one-third to the independent special districts. The CKH describes how the County Auditor-Controller is to make this apportionment and collect revenues once LAFCo adopts a Final Budget.

Although expenditures are projected to increase by approximately 6.5% overall, the amount of revenue projected to be collected from the County, cities and independent special districts will increase approximately 20% over the current year. This is because the Projected Fund Balance available to fund the FY 2009-10 Budget (\$116,017) is relatively smaller than for previous years and a smaller fund balance results in a corresponding increase in the percent of total revenue that must be collected from other agencies. As a share of the total budget, it is within the range reflected in the budgets for the last several years as shown in the table below. This table 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:

Year	Adopted Budget – Total Finance Sources & Revenue	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%

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 and the independent special districts based on the 2006-2007 State Controller Reports for cities and special districts. These are the latest available Reports, which will be used by the County Auditor-Controller as the basis for collecting revenue from cities and independent special districts for FY 2009-10.

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 nine 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 Final Budget for FY 2009-10 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 "Uhlich". The signature is fluid and cursive, with a large initial "U" that loops back.

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.

ASSET: Anything owned, including money, investments and property.

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: 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. Also known as a statement of financial condition.

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.

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.

DESIGNATION FOR SUBSEQUENT YEAR FINANCING: An account into which any difference between projected fund balance and actual fund balance at the close of each fiscal year is transferred (LAFCO Budget Account Code 5070). Pursuant to Ventura LAFCO Commissioner's policies, this account is considered as a reserve account to cover extraordinary expenses and that monies in this account shall not be used for any current year expenses or considered as a financing source for on-going operations without the prior approval of the Commission. The policies further provide that this

account should be augmented, as funds may be available, until it contains an amount equal to at least 25% of the current year budget. Once the account equals at least 25% of the current year budget any remaining funds in excess of the projected fund balance amount in the budget may be appropriated for any allowed expense at the Commission's discretion.

EXPENDITURE: Disbursements of cash for the cost of a service, supply or asset.

FINANCIAL STATEMENT: Presentation of financial data including balance sheets, income statements and statements of cash flow, 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 current assets and its current 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.

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: Amounts owed for items received, services rendered, expenses incurred, assets acquired, and amounts received but as yet unearned.

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.

RESERVE: The portion of a governmental fund's net assets that is not available for appropriations.

REVENUES: Total amounts available during the fiscal year for appropriation including estimated revenues, fund transfers and beginning fund balances.

VENTURA LOCAL AGENCY FORMATION COMMISSION
EXPENDITURES AND REVENUE DETAIL
FINAL BUDGET
FY 2009 - 2010

Account Code	Adopted Budget FY 07-08	Adopted Budget FY 08-09	Projected Actual Budget FY 08-09	Proposed Budget FY 09-10 Adopted April 15, 2009	Final Budget FY 09-10 Adopted May 20, 2009
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EXPENDITURES

Salaries and Employee Benefits

Regular Salaries	1101	305,528	306,000	300,000	320,000	320,000
Supplemental Payments	1106	11,375	12,330	11,000	12,000	12,000
Term/Buydown	1107	79,100	20,000	20,000	45,000	45,000
Retirement Contribution	1121	123,000	55,000	55,000	57,000	57,000
OASDI Contribution	1122	19,750	19,000	19,000	20,000	20,000
FICA-Medicare	1123	5,750	5,100	5,000	5,000	5,000
Safe Harbor	1124	57,100	0	350	800	800
Mgmt. Retirement HC	1128	5,100	3,200	2,700	0	0
Group Insurance	1141	26,000	25,780	25,000	28,000	28,000
Life Ins/Dept Heads & Mgt	1142	415	400	400	400	400
Management Disability Ins	1144	2,175	2,300	2,200	2,300	2,300
Workers Compensation	1165	5,200	8,000	3,000	3,000	3,000
401k Plan	1171	13,500	11,850	11,850	13,000	13,000
Total Salaries and Emp. Benefits		653,993	468,960	455,500	506,500	506,500

Services and Supplies

Telephone Charges - Non ISF	2032	600	0	0	0	0
Voice/Data -ISF	2033	5,000	5,000	5,000	5,000	5,000
Telecom Radio ISF	2034	200	0	0	0	0
General Insur Allocation	2071	1,700	1,305	1,305	2,410	2,410
Facil/Matls Sq Ft Alloc-ISF	2125	15,000	15,600	15,600	16,000	16,000
Maintenance	2128	700	700	200	700	700
Memberships & Dues	2141	5,500	6,500	6,200	6,500	6,500
Education Allowance	2154	4,000	5,000	4,000	4,000	4,000
Indirect Cost Recovery (County Cost Allocation Plan charges)	2158	21,529	27,500	27,500	24,250	24,250
Books & Publications	2172	700	700	600	850	850
Office Supplies	2173	4,000	3,500	3,000	3,500	3,500

VENTURA LOCAL AGENCY FORMATION COMMISSION
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Services and Supplies
Cont.

Mail Center-ISF	2174	2,600	3,000	3,000	3,000	3,000
Purchasing Charges-ISF	2176	500	400	400	1,400	1,400
Graphics Charges-ISF	2177	7,400	7,400	4,000	5,500	5,500
Copy Machine Chgs-ISF	2178	700	400	200	400	400
Misc Office Expense	2179	6,000	6,000	5,500	4,000	4,000
Stores-ISF	2181	4,000	4,500	4,500	4,200	4,200
Board Member Fees	2191	4,500	4,500	4,000	4,500	4,500
Information Technology- ISD Data Ctr/Svs Contracts	2192	2,500	5,500	5,500	5,500	5,500
Specialized Services/Software	2195	0	0	0	2,000	2,000
Public Works Charges	2197	15,000	10,000	10,000	12,000	12,000
Other Prof & Spec Service	2199	20,000	10,000	0	16,000	16,000
GSA Special Services	2205	600	600	200	500	500
County GIS Expense	2214	35,000	19,500	16,500	20,000	20,000
Public And Legal Notices	2261	5,000	5,000	4,500	6,000	6,000
Records Storage Charges	2283	0	500	400	1,200	1,200
Computer Equip <\$5000	2293	0	11,000	10,400	4,000	4,000
Spec Dept xo4 (Assessor/Legal Counsel)	2304	20,000	20,000	20,000	25,000	25,000
Trans Ch ISF-Tranport	2521	0	0	1,000	1,000	1,000
Private Vehicle Mileage	2522	8,250	6,500	6,000	6,500	6,500
Conference & Seminars Exp.	2523	18,000	19,000	13,000	19,000	19,000
Conference & Seminars ISF	2526	0	0	400	500	500
Total Services and Supplies		208,979	199,605	172,905	205,410	205,410

Contingencies

Contingencies	6101	86,297	66,857	0	71,191	71,191
Total Contingencies		86,297	66,857	0	71,191	71,191
TOTAL EXPENDITURES		949,269	735,422	628,405	783,101	783,101

VENTURA LOCAL AGENCY FORMATION COMMISSION
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FINANCING SOURCES

Unreserved Fund Balance	5040	133,562	180,738	180,738	116,017	116,017
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Miscellaneous Revenue

Interest Earnings (charges for LAFCO services)	8911	12,000	16,000	20,000	20,000	20,000
CALAFCO for E.O. expenses)	9772	87,000	50,000	55,000	60,000	60,000
	9772	750	0	0	0	0
Total Miscellaneous Revenue		99,750	66,000	75,000	80,000	80,000

Other Governmental Agencies

Other Gov't Agencies (County of Ventura)	9372	238,652	162,895	162,895	195,695	195,695
Other Gov't Agencies (Cities)	9372	238,652	162,895	162,895	195,695	195,695
Other Gov't Agencies (Indep. Special Districts)	9372	238,652	162,895	162,895	195,695	195,695
Total Other Government Agencies Revenue		715,957	488,684	488,684	587,084	587,084
Total Revenue		815,707	554,684	563,684	667,084	667,084
TOTAL FINANCING SOURCES & REVENUE		949,269	735,422	744,422	783,101	783,101
Projected Fund Balance				116,017		

RESERVES (LAFCO Handbok Policy Section 2.3.1.4 "Contingency and Designation Accounts")

Designation for Subsequent Year Financing /Reserves	5070	90,342*	124,746*	167,680	167,680	167,680
TOTAL Designation for Subsequent Year Financing/Reserves		90,342	124,746	167,680	167,680	167,680

*Please note per the Commissioner's Handbook Policy 2.3.1.4, the adjusted adopted budget for Designation for Subsequent Year Financing/Reserves was \$82,746 for FY 07-08 and \$167,680 for FY 08-09

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

PROPOSED BUDGET FOR FISCAL YEAR 2009 - 2010

ALLOCATION - CITIES

SOURCE: STATE OF CALIFORNIA, CITIES ANNUAL REPORT, FY 06/07

CITY	TOTAL REVENUE		ALLOCATION	
	PER REPORT	PERCENTAGE	\$	195,695
1 Camarillo	\$ 63,824,922	6.96%	\$	13,621
2 Fillmore	20,985,384	2.29%	\$	4,481
3 Moorpark	30,318,784	3.31%	\$	6,478
4 Ojai	9,823,843	1.07%	\$	2,094
5 Oxnard	328,768,402	35.87%	\$	70,196
6 Port Hueneme	39,493,741	4.31%	\$	8,434
7 San Buenaventura	144,408,648	15.75%	\$	30,822
8 Santa Paula	31,105,889	3.39%	\$	6,634
9 Simi Valley	97,900,893	10.68%	\$	20,900
10 Thousand Oaks	150,054,958	16.37%	\$	32,035
TOTAL	\$ 916,685,464	100.00%	\$	195,695

(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) & (B)¹, (F)²

PROPOSED BUDGET FOR FY 2009- 2010

ALLOCATION - SPECIAL DISTRICTS

SOURCE: STATE OF CALIFORNIA, SPECIAL DISTRICTS ANNUAL REPORT, FY 06/07

	NAME	TOTAL		ALLOCATION
		PER REPORT	REVENUE PERCENTAGE (See Note 2)	
				\$ 195,695
1	Bardsdale Public Cemetery	\$ 194,290	0.082%	\$ 160
2	Bell Canyon Comm. Services District	465,657	0.196%	384
3	Calleguas Municipal Water District	108,910,553	45.801%	89,630
4	Camarillo Health Care District	3,541,343	1.489%	2,914
5	Camrosa Water District	12,924,857	5.435%	10,637
6	Casitas Municipal Water District	16,490,094	6.935%	13,571
7	Channel Island Beach CSD	3,642,377	1.532%	2,998
8	Conejo Recreation & Park District	17,281,548	7.268%	14,222
9	El Rancho Simi Public Cemetery District	166,373	0.070%	137
10	Fillmore-Piru Memorial District	169,737	0.071%	140
11	Fox Canyon Groundwater Mgmt. Agency	780,513	0.328%	642
12	Hidden Valley Municipal Water District	63,608	0.027%	52
13	Meiners Oaks County Water District	770,331	0.324%	634
14	Montalvo Municipal Impv. District	684,549	0.288%	563
15	Ojai Valley Sanitary District	8,774,613	3.690%	7,221
16	Ojai Water Conservation District	6,913	0.003%	6
17	Oxnard Drainage District No. 1	53,292	0.022%	44
18	Oxnard Drainage District No. 2	175,018	0.074%	144
19	Oxnard Harbor District	13,417,319	5.643%	11,042
20	Piru Public Cemetery District	4,683	0.002%	4
21	Pleasant Valley Co. Water District	2,616,437	1.100%	2,153
22	Pleasant Valley Rec & Parks District	6,920,871	2.911%	5,696
23	Rancho Simi Rec & Park District	14,673,543	6.171%	12,076
24	Saticoy Sanitary District	359,228	0.151%	296
25	United Water Conservation District	15,704,034	6.604%	12,924
26	Ventura Co. Resource Conserv. District	58,117	0.024%	48
27	Ventura Port District	7,594,965	3.194%	6,251
28	Ventura River County Water District	1,343,314	0.565%	1,106
	TOTAL	\$ 237,788,177	100.000%	\$ 195,695

(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 district's 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.