

# **SBCCOG Operating Budget (DRAFT)**

## **7/1/12 - 6/30/13**

### **ADDITIONAL INFORMATION**

#### **BOOK BALANCE – 7/1/12**

**Est. \$333,000**

#### **INCOME**

1. DUES: \$230,000 – No change.
2. GENERAL ASSEMBLY SPONSORSHIPS: \$30,000 – For 11-12, \$39,750 was received in sponsorships. This is slightly more than the previous year which was \$38,500 but we also had some assist from the fundraising for the Energy CD video. Since opportunities for sponsorships are to some extent based on the subject of the event and with the economy still in recovery, it would appear prudent to keep a lower number. Also, fund raising has not been the main purpose of this event.
3. TRAINING: \$0 – an in and out item and we haven't had paid trainings for several years.
4. MTA BOARD DEPUTY ADMINISTRATION: \$80,410 – This is the same as the last 3 years. MTA reimbursement to SBCCOG to pay Pam O'Connor's Board deputy has been \$78,577.54. MTA allows SBCCOG to get up to a 3% administrative fee which is a maximum of \$2,357.33. The Westside and South Bay COGs approved deputy compensation at \$85,000 which required an additional \$8,723 with \$6,890 as the SBCCOG contribution less \$2,300 for the administrative fee for a net contribution of \$4,590. The Westside COG made up the \$1,832 difference.
5. MTA SOUTH BAY DEPUTY TRAVEL REIMBURSEMENT: \$0 – This has never been used.
6. STAFF EXPENSES OFFSET BY GRANTS - \$120,000 - Time spent by Executive Director and Deputy Executive Director specifically and other staff that is anticipated to be spent on grant administration which is reimbursed to the SBCCOG through the grants.
7. SPECIAL ASSESSMENT FOR GHG STAFF PERSON: \$83,500 – Same as 10-11. This was reduced 25% last year but has been restored to its original amount.
8. INTEREST: \$200 – reflects fund balances.

#### **EXPENSES**

##### **Personnel**

1. STAFF TEAM: \$342,000 – Reduced from \$348,000 last year's adopted budget but increase from mid-year budget which was reduced to \$336,000 to offset use of employee administrative assistant. This amount includes costs to Jacki Bacharach & Associates for staffing the SBCCOG. It also includes costs for seeking and overseeing the SBCCOG's grants. The amount also covers SBCCOG office space & utilities, furniture, computer and printer, most office supplies, telephone and fax, mileage, and other overhead. Minimal web site maintenance

is also included. The work of the SBCCOG as reflected in the number of hours worked by the staff continues to increase significantly and is expected to continue. Besides the expanding work of overseeing the South Bay Environmental Services Center and all of the grants that it is receiving: the aggressive Measure R Highway program, LUV, future BEV program and PEV readiness studies as well as monitoring required by AB 32, SB 375 and other legislation affecting cities, other grant solicitations as well as other special projects that arise are all anticipated to be part of the 2012-2013 work program.

## **Services & Supplies**

- 2a. BOOKKEEPING: \$9,750 – Increased from \$9000 last year reflecting a salary increase. This is for the services of Suzanne Charles for up to 25 hours per month. Grant bookkeeping is covered separately by the grants.
- 2b. MAILING, POSTAGE, SUPPLIES: \$4,000 – Reduced from \$6000 last year. Reflects less use of the mail and more electronic transmissions.
- 2c. MEETING REFRESHMENTS: \$5200 – Increased \$200 from last year. Includes dinners at 10 Board meetings plus lunches at 12 Steering Committee meetings and 4 Legislative Breakfasts as well as the regular refreshment expenses.
- 2d. TRAVEL & ARRANGEMENTS: \$500 – Reduced by \$500 from last year.
- 2e. CONFERENCES: \$2,000 – Increased by \$1000 to cover the Lake Arrowhead Conference and others such as League of Cities and Mobility 21 throughout the year. Due to time constraints, staff is very judicious about conference attendance. 2011-2012 staff solicited free registrations from SCAG/AQMD which can still be done but will not be successful indefinitely and shouldn't be required.
- 2f. MEMBERSHIPS: \$2,750 – Same as last year. For LA Regional Collaborative (\$250) and Local Government Sustainable Energy Coalition (\$2500)
- 2g. AUDIT: \$5,500 – Increased \$500 from last year.
- 2h. GIFTS & MEMENTOS: \$300 - Same as last year.
- 2i. OFFICE (DESK @ SBESC): \$12,000 – Same as last year. Reflects the SBCCOG use of the Environmental Services Center for secretarial and administrative purposes.
- 2j. MISCELLANEOUS: \$1,000 - This is to cover unforeseen expenditures.
- 2k. ADMINISTRATIVE ASSISTANT: \$18,000 – New item since midyear budget revision. Increased by \$500/month to reflect actual time cards (\$1500/month). This is for the use of one of the SBCCOG employees part-time for SBCCOG tasks.

## **Communications**

- 3a. NEWSLETTER: \$4,800 – Same as last year – 4 newsletters for issues of 6 pages each with photos, graphs and other special features as required. This cost reflects 2/3 of the cost as 1/3 of the cost is charged to the SBESC grants.

- 3b. WEB SITE: \$2,400 – Same as last year. The web site is hosted by a consultant who also provides us with a minimum amount of technical support for \$135/month or \$1,620/year which includes hosting a file transfer protocol server (FTP) which is used by the GIS Working Group and other city staff as needed for large documents. The remainder is a miscellaneous amount for maintenance and web site assistance and upgrades.
- 3c. MTA SOUTH BAY DEPUTY CONSULTANT: \$85,000 – Same as last year. MTA and Westside COG reimburse SBCCOG to pay Pam O’Connor’s Board deputy. SBCCOG nets a 3% administrative fee which will be \$2,300. (See Item #4 Income).
- 3d. MTA SOUTH BAY DEPUTY CONSULTANT TRAVEL: \$0 – This has never been used.

**Events**

- 4. GENERAL ASSEMBLY: \$16,000 – Same as last year.

**Special Projects**

- 5a. DATA & GIS APPLICATION SERVER: \$0 – No longer using the server.
- 5b. HUMAN RESOURCES: \$3,575 – Same as last year. This is the annual membership fee for the Salary Survey Consortium that the SBCCOG joins for each of the cities. It is based on \$275/city for 13 cities (Lawndale and Rolling Hills are not participating and Los Angeles is not a member through the SBCCOG).
- 5c. TRAINING: \$0 – an in and out item and we haven’t had paid trainings for several years.
- 5d. GHG STAFF PERSON: \$83,500. – To be paid from the special assessment and grants. (See Item #7 Income).
- 5e. CONSULTING – GENERAL TRANSPORTATION SERVICES - \$13,000 – Same as last year. \$1,000/mo. plus expenses for services of Steve Lantz. He also receives \$5,500/mo from Measure R which is a \$500 increase.

**ESTIMATED BALANCE REMAINING**

Beginning est. balance 7/1/12	\$ 333,900
PLUS Income	544,110
<b>MINUS Expenses</b>	<b>611,275</b>
EST. BALANCE ENDING 6/30/13	\$ 266,735

**RESERVES**

SBCCOG policy is to maintain a reserve of 25% of expenditures.  
 Because of the large number of grants it is recommended that there be a 5% reserve for grants.

<b>Estimated Ending Fund Balance/Total Expenses</b>	<b>43.64%</b>
<b>25% COG Reserve</b>	<b>152,819</b>
<b>5% Grant Reserve</b>	<b>82,500</b>
<b>Unallocated</b>	<b>\$ 31,416</b>

**South Bay Cities Council of Governments**  
**Budget vs. Actual COG Operations**  
July through March 2012

		Jul - March 2012	Approved Budget- Mid - Year Budget Amendment	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
(1)	4020 · Dues	172,499.00	230,000.00	-57,501.00	75.0%
(2)	4025 · Assessment Climate Action Plan	46,968.75	62,625.00	-15,656.25	75.0%
	4050 · General Assembly Sponsorships	35,250.00	30,000.00	5,250.00	117.5%
	4060 · Training		1,000.00	-1,000.00	
	4070 · MTA South Bay Deputy Admin	58,933.00	80,410.00	-21,477.00	73.29%
	4071 · MTA SB Deputy Travel Reimb		225.00	-225.00	
	4080 · Staff expenses offset by grants	83,172.00	115,000.00	-31,828.00	72.32%
	4090 · Interest Income	151.00	250.00	-99.00	60.4%
	<b>Total Income</b>	<b>396,973.75</b>	<b>519,510.00</b>	<b>-122,536.25</b>	<b>76.41%</b>
	<b>Gross Profit</b>	<b>396,973.75</b>	<b>519,510.00</b>	<b>-122,536.25</b>	<b>76.41%</b>
<b>Expense</b>					
<b>6000 · General Operation Expenses</b>					
	6010 · Staff Team Labor Expense	255,000.00	339,000.00	-84,000.00	75.22%
	6021 · Bookkeeping	7,494.00	9,000.00	-1,506.00	83.27%
	6022 · Mailing, Parking, Office Suppli	2,514.00	6,000.00	-3,486.00	41.9%
	6023 · Meeting Refreshments	4,368.00	5,000.00	-632.00	87.36%
	6024 · Travel & Arrangements	494.00	1,000.00	-506.00	49.4%
	6025 · Audit	5,250.00	5,250.00	0.00	100.0%
	6026 · Gifts Mementos Awards		300.00	-300.00	
	6027 · Miscellaneous		1,000.00	-1,000.00	
	6028 · Memberships	2,750.00	2,750.00		100.0%
	6029 · Conferences	1,015.00	1,000.00	15.00	101.5%
	6031 · Newsletter	4,634.00	4,800.00	-166.00	96.54%
	6032 · Website Expenses	1,706.00	2,400.00	-694.00	71.08%
	6033 · MTA SB Deputy Consultant	63,750.00	85,000.00	-21,250.00	75.0%
	6034 · MTA SB Deputy Travel Exp		500.00	-500.00	
	6041 · General Assembly Expense	13,599.00	16,000.00	-2,401.00	84.99%
	6050 · Rent - COG portion	8,000.00	12,000.00	-4,000.00	66.67%
	6060 · Administrative Assistant	8,738.00	9,000.00	-262.00	97.09%
	<b>Total 6000 · General Operation Expenses</b>	<b>379,312.00</b>	<b>500,000.00</b>	<b>-120,688.00</b>	<b>75.86%</b>
<b>6100 · SPECIAL PROJECTS</b>					
	6151 · Data & GIS Application Server		2,500.00	-2,500.00	
	6153 · Human Resources- Salary Survey	3,575.00	3,575.00	0.00	
	6154 · Training		1,000.00	-1,000.00	
	6155 · Consulting-Transportation consulting	9,041.00	13,000.00	-3,959.00	69.55%
	6160 · Climate Action Plan	34,341.00	60,000.00	-25,659.00	57.24%
	<b>Total 6100 · SPECIAL PROJECTS</b>	<b>46,957.00</b>	<b>80,075.00</b>	<b>-33,118.00</b>	<b>58.64%</b>
	<b>Total Expense</b>	<b>426,269.00</b>	<b>580,075.00</b>	<b>-153,806.00</b>	<b>73.49%</b>
	<b>Net Ordinary Income</b>	<b>-29,295.25</b>	<b>-60,565.00</b>	<b>31,269.75</b>	<b>48.37%</b>
	<b>Net Income</b>	<b>-29,295.25</b>	<b>-60,565.00</b>	<b>31,269.75</b>	<b>48.37%</b>

(1) & (2) 100% dues and CAP Assessments received for FY '11-'12. Accrual method - income deferred to next qtrs.

**South Bay Cities Council of Governments**  
**Balance Sheet**  
 As of March 31, 2012

	<b>Mar 31, 12</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · Wells Fargo Checking	257,467.00
1020 · LAIF	52,936.23
<b>Total Checking/Savings</b>	310,403.23
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	346,601.33
<b>Total Accounts Receivable</b>	346,601.33
<b>Other Current Assets</b>	
12000 · Undeposited Funds	34,646.58
<b>Total Other Current Assets</b>	34,646.58
<b>Total Current Assets</b>	691,651.14
<b>Other Assets</b>	
1300 · PrePaid Deposits	16,344.69
1350 · PrePaid Expenses	4,508.38
<b>Total Other Assets</b>	20,853.07
<b>TOTAL ASSETS</b>	<b>712,504.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	131,315.32
<b>Total Accounts Payable</b>	131,315.32
<b>Other Current Liabilities</b>	
1220 · PUC SCE/SCG Contract Reserve	54,412.00
1250 · Deferred Revenue	101,739.08
24000 · Payroll Liabilities	36,097.94
24005 · Health Benefit Liabilities	-3,383.37
<b>Total Other Current Liabilities</b>	188,865.65
<b>Total Current Liabilities</b>	320,180.97
<b>Total Liabilities</b>	320,180.97
<b>Equity</b>	
3000 · Opening Bal Equity	
3020 · SBCCOG General Fund	372,035.95
<b>Total 3000 · Opening Bal Equity</b>	372,035.95
<b>Net Income</b>	20,287.29
<b>Total Equity</b>	392,323.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>712,504.21</b>

**SBCCOG Budget FY 2012-2013**  
7/1/12 - 6/30/13

	<u>ADOPTED 11-12 BUDGET per Mid- Year adjustments</u>	<u>FY 11-12 Actuals thru 3/31/12</u>		<u>PROPOSED 12-13 BUDGET</u>
<b>Estimated Beginning Fund Balance July 1st</b>	311,324	372,035		333,900
<b>SBCCOG GENERAL OPERATION INCOME</b>				
1 Dues	230,000	230,000		230,000
2 General Assembly Sponsorships	30,000	35,250		30,000
3 Training	1,000			
4 MTA South Bay Deputy Administration	80,410	58,933		80,410
5 MTA South Bay Deputy Travel Reimb.	225	0		
6 Staff expenses offset by grants *	115,000	83,172		120,000
7 Special Assessment for Climate Action Planning staff	62,625	62,625		83,500
8 Interest	250	151		200
<b>SUB-TOTAL INCOME:</b>	<u>519,510</u>	<u>470,131</u>	104.74%	<u>544,110</u>
<b>SBCCOG GENERAL OPERATION EXPENSES</b>				
<b>PERSONNEL</b>				
1 Staff Team (for operations & grant administration)	339,000	255,000		342,000
<b>SERVICES AND SUPPLIES</b>				
2a Bookkeeper	9,000	7,494		9,750
2b Mailing, Postage and Supplies	6,000	2,514		4,000
2c Meetings & Refreshments	5,000	4,368		5,200
2d Travel & Arrangements	1,000	494		500
2e Conferences	1,000	1,015		1,000
2f Memberships	2,750	2,750		2,750
2g Audit	5,250	5,250		5,500
2h Gifts and Mementos	300	0		300
2i Office (desk @ SBESC)	12,000	8,000		12,000
2j Miscellaneous	1,000	0		1,000
2k Administrative Assistant	9,000	8,738		18,000
<b>COMMUNICATIONS</b>				
3a Newsletter	4,800	4,634		4,800
3b Website	2,400	1,706		2,400
3c MTA South Bay Deputy Consultant	85,000	63,750		85,000
3d MTA South Bay Deputy Consultant Travel	500	0		
<b>EVENTS</b>				
4 General Assembly	16,000	13,599		16,000
<b>SUB-TOTAL OPERATING EXPENSES:</b>	<u>500,000</u>	<u>379,311</u>		<u>510,200</u>
<b>SPECIAL PROJECTS</b>				
5a Data & GIS Application Server	2,500	0		
5b Human Resources - Salary Survey	3,575	3,575		3,575
5c Training	1,000	0		
5d GHG staff person	60,000	34,341		83,500
5e Consulting - Transportation Services	13,000	9,041		13,000
<b>SUB-TOTAL SPECIAL PROJECT EXPENSES:</b>	<u>80,075</u>	<u>46,957</u>		<u>100,075</u>
<b>TOTAL EXPENSES:</b>	<b>580,075</b>	<b>426,268</b>	105.21%	<b>610,275</b>
<b>ESTIMATED ENDING FUND BALANCE June 30th</b>	250,759	333,900		267,735
	43.23%	<b>Estimated Ending Fund balance/Total Expenses</b>		<b>43.87%</b>
	25% reserve	145,019	<b>25% COG reserve</b>	<b>152,569</b>
	5% grant reserve	78,750	<b>5% grant reserve</b>	<b>82,500</b>
	unallocated	3,597	<b>unallocated</b>	<b>32,666</b>

\* Staffing expenses for grant administration paid for by grants:  
PUC - SCE/SCG, WBMWD, MTA Measure R, MTA Vanpool, Sanitation District,  
Energy Upgrade California (4), Torrance Water, AQMD & SCE (EEMIS)