



LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

Providing Solutions to California Public Agencies

P.O. Box 1350 · Carmel Valley, CA 93924 · 650.587.7300

LGS BOARD AGENDA

Agenda materials may be viewed on the Agency's web site www.rgs.ca.gov or by contacting the Executive Director prior to the meeting at the contact information below.

REGULAR MEETING
May 16th, 2013
2:40 p.m.

Central Marin Police Authority
Community Room
250 Doherty Drive
Larkspur, CA 94939

1. CALL TO ORDER

2. CHANGES TO THE ORDER OF AGENDA

3. APPROVAL OF CONSENT AGENDA

Consent agenda items are considered to be routine and will be enacted by one motion. There will be no separate discussion on these items unless members of the Board, staff or public request specific items to be removed for separate action.

A. Approval of **February 28, 2013** Minutes

Action

4. TREASURER'S REPORT

A. Approval of FY2014 Budget and Authorization to Re-Balance Net Equity at FYE

Action

5. OLD BUSINESS

Recess to Closed Session

1. UPDATE ON CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Initiation of litigation pursuant to Government Code Section 54956.9(d)(4): One potential case.

Reconvene Regular Meeting

A. Report from Closed Session

6. NEW BUSINESS

7. PUBLIC COMMENT

Each speaker is limited to two minutes. If you are addressing the Board on a non-agenda item, the Board may briefly respond to statements made or questions posed as allowed by the Brown Act (Government Code Section 54954.2). However, the Board's general policy is to refer items to staff for attention, or have a matter placed on a future Board agenda for a more comprehensive action or report.

8. NEXT MEETING: August 15th, 2013 at 1:00 p.m. at Association of Bay Area Governments

9. ADJOURN

Americans with Disabilities Act

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Richard Averett at (831) 308.1508. Notification in advance of the meeting will enable Agency to make reasonable arrangements to ensure accessibility.

**LOCAL GOVERNMENT SERVICES
JOINT POWERS AUTHORITY
BOARD OF DIRECTORS MEETING
FEBRUARY 28, 2013**

The Local Government Services Joint Powers Authority held a regular meeting of the Board of Directors at the Dublin City Hall Library Program Room, 100 Civic Plaza, Dublin CA 94568. The meeting was called to order at 2:42 p.m.

1. CALL TO ORDER

Members Present: Dan Schwarz, Chair
Steve Rogers, Vice-Chair
Ken Nordhoff, Member
Joni Pattillo, Member
Herb Pike, Member
Anil Comelo, Alternate Member
Other Attendees: Richard Averett, Executive Director
Glenn Lazof, Project Manager
Michael Garvey, Executive Committee Member

2. CHANGES TO THE ORDER OF AGENDA - None

3. APPROVAL OF CONSENT AGENDA

A. Approval of **November 15, 2012** Minutes

Action: Moved, seconded (Rogers/Nordhoff) and carried unanimously to approve the Consent Agenda.

4. TREASURER'S REPORT - None

5. OLD BUSINESS - None

6. NEW BUSINESS

A. Approval of **Resolution No. 2013-01** LAIF Authorized Persons List

Action: Moved, seconded (Pike/Nordhoff) to approve Resolution No. RGSBOD2013-01 as amended to designate the Chair by title only, so as to facilitate future changes in office holders without necessitating updated resolutions.

B. Change of Address Filing with Secretary of State

Action: Moved, seconded (Nordhoff/Pattillo) to change address filing with the Secretary of State.

7. PUBLIC COMMENT – None

8. ADJOURNMENT - The meeting adjourned at 2:44 p.m. The next meeting is scheduled for May 16, 2013 at 1:00 p.m. at Central Marin Police Authority, Larkspur, CA.



LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

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P.O. Box 1350 · Carmel Valley, CA 93924 · 650.587.7300

TO: BOARD OF DIRECTORS
FROM: RICHARD H. AVERETT, Executive Director
SUBJECT: APPROVAL OF FY2014 BUDGET

BOD Meeting: 5-16-13
Item: 4A

RECOMMENDATION

1. Approve the Proposed FY2014 Budget.
2. Authorize the CFO to use fiscal-year-end RGS and LGS net equity in excess of the target reserve balances to increase MSA reserves.

BACKGROUND

The Fiscal Year (FY) 2014 proposed budget has been prepared in accordance with direction provided by the Executive Committee and Board of Directors. The budget is presented in the Profit and Loss (P&L) format provided to the Executive Committee at their regular meetings. Several budget assumptions have been made in developing the budget. They are:

- Each JPA's budget is prepared separately, with RGS providing most operational services and all administrative staffing. Therefore, LGS and MSA reimburse RGS for administrative/overhead costs.
- Client expenditures and reimbursement revenues for existing and potential clients are not budgeted in the next fiscal year unless there is a high likelihood the "potential" business will be realized.

Net Equity targets for FY2013 are \$750,000, \$750,000 and \$1,050,000 for RGS, LGS and MSA. Staff projects that net equity for RGS and LGS will exceed those targets, but fall short of the MSA target by just over \$100,000. Staff is proposing those same target levels for FYE 2014. Given the status of claims in process, staff is recommending that any net equity in RGS or LGS at FY2013 be contributed to MSA to achieve its minimum net equity target. The CFO will report at the next Finance Committee the amount, if any, so contributed. For future years, this authorization will be proposed to the Finance Committee as an adjustment to the existing Reserve Policy.

FY2012 FINANCIAL PERFORMANCE

The LGS and RGS FY2012 budgets were adopted with projected addition to retained earnings of \$47,400 and \$61,700 respectively. Audited results show LGS adding \$297,313 and RGS adding \$263,420 for a net combined addition to retained earnings of \$560,733 in FY2012. A reservation for claims of \$386,650 was included in FY2012 results and reversed in the next fiscal year.

FY2013 FINANCIAL PERFORMANCE

The LGS and RGS FY2013 budgets were adopted with projected additions to retained earnings of \$38,094 and \$288,608 respectively, for combined budgeted earnings of \$326,702. Combined FY2013 net earnings are projected to be \$382,823. FYE performance estimates include an allowance for OPEB accruals. Vacation accruals are not included in the projections. The financial impact of the

loss of major clients this year and last was mitigated by a one-time claim expense reversal of \$386,650.

Administrative expenses increased transition costs (set-up and overlap of accounting and payroll staff with prior vendor) and costs related to unresolved issues with two prior clients. Transition costs began to decline in February as the new operations stabilized and savings were realized from discontinuance of contracted services. We will end FY2013 having created a stable internal platform which will provide scalable services to public agencies, as we increase our ability to share these new administrative efficiencies with our clients.

FY2014 PROPOSED BUDGET

The proposed RGS and LGS combined FY2014 budget shows a projected net loss of \$149,443. The FY 2014 does not include many of the recently added new clients, nor does it include the net income we anticipate to realize from our planned increased outreach activity. Per our business model, retained earnings are available to provide stability and support to outreach efforts as we seek to expand our offerings while continuing to serve public agencies.

NET ADDITION TO RETAINED EARNINGS

| | <u>FY2012 Actual</u> | <u>FY2013 Projected</u> | <u>FY2014 Budget</u> |
|-------|-----------------------------|--------------------------------|-----------------------------|
| LGS | \$ 297,313 | \$ 4,452 | \$ 7056 |
| RGS | <u>263,420</u> | <u>378,371</u> | <u>-156,499</u> |
| Total | \$ 560,763 | \$ 382,823 | \$ -149,443 |

Should the Board wish to reduce the budgeted FY2014 shortfall, cancelling the planned contribution to MSA of \$100,000 in the budget would be one option. Staff recommends that this option not be exercised until after mid-year, when fuller implementation of the financial strategy reviewed by the Executive Committee has had a chance to work.

Financial performance for the current fiscal year and projected for next year enables the JPAs to continue funding for Member Agency training. \$72,000 has been included for this purpose in the FY2014 proposed budget.

**Local Government Services
FY2014 Budget**

| | Admin - JPAs | | | | | C-IV |
|--|-------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| | FY 12 Actual | FY 13 Budget | FY13 Proj. | FY13 Variance | FY14 Prop. | FY 12 Actual |
| Income | | | | | | |
| 440301 Client Billings | | | | | | |
| 440410 Client Administrative Fees | | | | | | |
| Reimb. of Non-Personnel Exp (Fmr Misc Rev) | | | | | | |
| 480000 Miscellaneous | | | | | | |
| Total Income | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenses | | | | | | |
| 511010 Salaries - Regular | | | | | | |
| 512001 Workers Comp Exp outside rate | | | | | | |
| 512002 Medicare Employer Expense | | | | | | |
| 512005 Health Insurance Expense | | | | | | |
| 512006 Dental Insurance Expense | | | | | | |
| 512007 Vision Insurance Expense | | | | | | |
| 512008 Life Insurance Expense | | | | | | |
| 512009 Long Term Disability Expense | | | | | | |
| 512010 Stars 401A Expense | | | | | | |
| 512011 Stars 457 Expense | | | | | | |
| 512012 Calpers Retirement Expense | | | | | | |
| 512014 Short Term Disability Expense | | | | | | |
| 512015 Unemployment Insurance Expense | | | | | | 7,160 |
| 512018 FSA Health & Day Care Expense | | | | | | |
| 520107 Payroll Fees | | | 2,600 | 2,600 | 4,000 | |
| 520202 Bank Fees & Services | | | 1,100 | 1,100 | 1,800 | |
| 520302 Legal Services | | | | | | |
| 520501 Professional Dues & Membership | 2,756 | | | | | |
| 521109 Interest Expense | 50 | | | | | |
| 522798 Miscellaneous Expense | 1,059 | | | | | |
| 529997 Administrative Services - RGS | 958,133 | | 735,143 | 735,143 | 665,818 | |
| Total Expenses | 961,998 | 0 | 738,843 | 738,843 | 671,618 | 7,160 |
| Net Operating Income | -961,998 | 0 | -738,843 | -738,843 | -671,618 | -7,160 |
| Other Expenses | | | | | | |
| 529994 Allowed OPEB Expense | | 100,000 | | -100,000 | | |
| 529998 Allocated Admin. Services - RGS | -1,033,865 | | -738,843 | -738,843 | -670,788 | |
| 529999 Allocated Unbillable Expenses | | | | | | |
| Total Other Expenses | -1,033,865 | 100,000 | -738,843 | -838,843 | -670,788 | 0 |
| Net Other Income | 1,033,865 | -100,000 | 738,843 | 838,843 | 670,788 | 0 |
| Net Income | 71,867 | -100,000 | 0 | 100,000 | -830 | -7,160 |

Local Government Services FY2014 Budget

| | Lincoln | | | |
|--|-----------------|-----------------|---------------|------------------|
| | FY 12 Actual | FY 13 Budget | FY13 Proj. | FY13 Variance |
| Income | | | | |
| 440301 Client Billings | 187,503 | 182,905 | 42,072 | -140,833 |
| 440410 Client Administrative Fees | | | | |
| Reimb. of Non-Personnel Exp (Fmr Misc Rev) | | | | |
| 480000 Miscellaneous | | | | |
| Total Income | 187,503 | 182,905 | 42,072 | -140,833 |
| Expenses | | | | |
| 511010 Salaries - Regular | 122,597 | 120,187 | 38,747 | -81,440 |
| 512001 Workers Comp Exp outside rate | | | | 0 |
| 512002 Medicare Employer Expense | 1,769 | 1,769 | 568 | -1,201 |
| 512005 Health Insurance Expense | 18,539 | 8,048 | 1,610 | -6,439 |
| 512006 Dental Insurance Expense | 699 | 699 | 175 | -524 |
| 512007 Vision Insurance Expense | 183 | 183 | 46 | -137 |
| 512008 Life Insurance Expense | 421 | 421 | 105 | -316 |
| 512009 Long Term Disability Expense | 721 | 721 | 180 | -541 |
| 512010 Stars 401A Expense | | | | |
| 512011 Stars 457 Expense | | | 9 | 9 |
| 512012 Calpers Retirement Expense | 12,232 | 12,261 | 2,410 | -9,851 |
| 512014 Short Term Disability Expense | 715 | 715 | 179 | -536 |
| 512015 Unemployment Insurance Expense | | | | |
| 512018 FSA Health & Day Care Expense | | | | |
| 520107 Payroll Fees | | | | |
| 520202 Bank Fees & Services | | | | |
| 520302 Legal Services | | | | |
| 520501 Professional Dues & Membership | | | | |
| 521109 Interest Expense | | | | |
| 522798 Miscellaneous Expense | | | | |
| 529997 Administrative Services - RGS | | 15,386 | | -15,386 |
| Total Expenses | 157,876 | 160,390 | 44,029 | -116,361 |
| Net Operating Income | 29,626 | 22,515 | -1,957 | -24,472 |
| Other Expenses | | | | |
| 529994 Allowed OPEB Expense | 3,669 | | 572 | 572 |
| 529998 Allocated Admin. Services - RGS | 21,008 | 23,280 | 6,341 | -16,939 |
| 529999 Allocated Unbillable Expenses | | | | |
| Total Other Expenses | 24,677 | 23,280 | 6,913 | -16,367 |
| Net Other Income | -24,677 | -23,280 | -6,913 | 16,367 |
| Net Income | 4,949 | -765 | -8,870 | -8,105 |

Local Government Services FY2014 Budget

| | MTC | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | FY 12 Actual | FY 13 Budget | FY13 Proj. | FY13 Variance | FY14 Prop. |
| Income | | | | | |
| 440301 Client Billings | 2,336,014 | 1,228,716 | 1,810,899 | 582,183 | 1,652,400 |
| 440410 Client Administrative Fees | | | | | |
| Reimb. of Non-Personnel Exp (Fmr Misc Rev) | | | | | 19,300 |
| 480000 Miscellaneous | 25,490 | 1,099 | 20,800 | 19,701 | |
| Total Income | 2,361,504 | 1,229,815 | 1,831,700 | 601,885 | 1,671,700 |
| Expenses | | | | | |
| 511010 Salaries - Regular | 1,476,902 | 770,472 | 1,128,000 | 357,528 | \$ 937,000 |
| 512001 Workers Comp Exp outside rate | 1,261 | | | | |
| 512002 Medicare Employer Expense | 20,759 | 11,172 | 16,700 | 5,528 | 15,900 |
| 512005 Health Insurance Expense | 134,457 | 68,970 | 80,000 | 11,030 | \$ 80,000 |
| 512006 Dental Insurance Expense | 21,024 | 11,077 | 15,800 | 4,723 | \$ 14,700 |
| 512007 Vision Insurance Expense | 4,700 | 2,482 | 4,800 | 2,318 | \$ 4,500 |
| 512008 Life Insurance Expense | 4,823 | 2,411 | 4,100 | 1,689 | \$ 3,800 |
| 512009 Long Term Disability Expense | 8,180 | 4,094 | 6,400 | 2,306 | \$ 5,967 |
| 512010 Stars 401A Expense | 1,640 | | | | |
| 512011 Stars 457 Expense | 25 | | | | |
| 512012 Calpers Retirement Expense | 250,345 | 139,455 | \$ 162,800 | 23,345 | \$ 108,700 |
| 512014 Short Term Disability Expense | 8,246 | 4,084 | 6,200 | 2,116 | |
| 512015 Unemployment Insurance Expense | 15,095 | | 19,700 | 19,700 | \$ 19,700 |
| 512018 FSA Health & Day Care Expense | | | 1,838 | 1,838 | |
| 520107 Payroll Fees | | | | | |
| 520202 Bank Fees & Services | | | | | |
| 520302 Legal Services | 6,425 | | 2,400 | 2,400 | 2,200 |
| 520501 Professional Dues & Membership | | | | | |
| 521109 Interest Expense | 190 | | | | |
| 522798 Miscellaneous Expense | | | | | |
| 529997 Administrative Services - RGS | | 38,687 | | -38,687 | |
| Total Expenses | 1,954,073 | 1,052,904 | 1,448,738 | 395,834 | 1,192,467 |
| Net Operating Income | 407,431 | 176,911 | 382,962 | 206,051 | 479,233 |
| Other Expenses | | | | | |
| 529994 Allowed OPEB Expense | 46,151 | | 28,421 | 28,421 | 44,583 |
| 529998 Allocated Admin. Services - RGS | 196,725 | 179,230 | 276,079 | 96,849 | |
| 529999 Allocated Unbillable Expenses | | | | | 301,821 |
| Total Other Expenses | 242,875 | 179,230 | 304,499 | 125,269 | 346,404 |
| Net Other Income | -242,875 | -179,230 | -304,499 | -125,269 | -346,404 |
| Net Income | 164,556 | -2,319 | 78,462 | 80,781 | 132,828 |

Local Government Services FY2014 Budget

| | MTD | | | |
|--|-----------------|-----------------|-----------------|------------------|
| | FY 12 Actual | FY 13 Budget | FY13 Proj. | FY13 Variance |
| Income | | | | |
| 440301 Client Billings | | | | |
| 440410 Client Administrative Fees | 517,759 | 571,342 | 800,000 | 228,658 |
| Reimb. of Non-Personnel Exp (Fmr Misc Rev) | | | | |
| 480000 Miscellaneous | 658 | 51,256 | 119 | -51,137 |
| Total Income | 518,417 | 622,598 | 800,119 | 177,521 |
| Expenses | | | | |
| 511010 Salaries - Regular | 405,030 | 369,178 | 505,600 | 136,422 |
| 512001 Workers Comp Exp outside rate | 841 | | | 0 |
| 512002 Medicare Employer Expense | 5,764 | 6,084 | 8,600 | 2,516 |
| 512005 Health Insurance Expense | 33,981 | 37,652 | 107,600 | 69,948 |
| 512006 Dental Insurance Expense | 7,156 | 6,737 | 15,000 | 8,263 |
| 512007 Vision Insurance Expense | 1,492 | 1,380 | 3,600 | 2,220 |
| 512008 Life Insurance Expense | 1,317 | 1,249 | 3,100 | 1,851 |
| 512009 Long Term Disability Expense | 2,257 | 2,142 | 4,800 | 2,658 |
| 512010 Stars 401A Expense | 722 | | | |
| 512011 Stars 457 Expense | | | | |
| 512012 Calpers Retirement Expense | 40,956 | 52,968 | 46,000 | -6,968 |
| 512014 Short Term Disability Expense | 2,240 | 2,126 | 5,500 | 3,374 |
| 512015 Unemployment Insurance Expense | | | | |
| 512018 FSA Health & Day Care Expense | | | 430 | 430 |
| 520107 Payroll Fees | | | | |
| 520202 Bank Fees & Services | | | | |
| 520302 Legal Services | | | | |
| 520501 Professional Dues & Membership | | | | |
| 521109 Interest Expense | | | | |
| 522798 Miscellaneous Expense | | | | |
| 529997 Administrative Services - RGS | | | | |
| Total Expenses | 501,754 | 479,516 | 700,230 | 220,714 |
| Net Operating Income | 16,663 | 143,082 | 99,889 | -43,193 |
| Other Expenses | | | | |
| 529994 Allowed OPEB Expense | 10,131 | | 38,226 | 38,226 |
| 529998 Allocated Admin. Services - RGS | 58,011 | 121,041 | 120,596 | -445 |
| 529999 Allocated Unbillable Expenses | | | | |
| Total Other Expenses | 68,143 | 121,041 | 158,822 | 37,781 |
| Net Other Income | -68,143 | -121,041 | -158,822 | -37,781 |
| Net Income | -51,480 | 22,041 | -58,933 | -80,974 |

Local Government Services FY2014 Budget

Rohnert Park

| | FY 12 Actual | FY 13 Budget | FY13 Proj. | FY13 Variance |
|--|-----------------|-----------------|----------------|------------------|
| Income | | | | |
| 440301 Client Billings | 153,395 | 149,388 | 74,948 | -74,440 |
| 440410 Client Administrative Fees | | | | |
| Reimb. of Non-Personnel Exp (Fmr Misc Rev) | | | | |
| 480000 Miscellaneous | | | | |
| Total Income | 153,395 | 149,388 | 74,948 | -74,440 |
| Expenses | | | | |
| 511010 Salaries - Regular | 91,790 | 88,361 | 45,663 | -42,698 |
| 512001 Workers Comp Exp outside rate | | | | |
| 512002 Medicare Employer Expense | 1,208 | 1,206 | 625 | -581 |
| 512005 Health Insurance Expense | 13,799 | 13,815 | 6,879 | -6,936 |
| 512006 Dental Insurance Expense | 835 | 835 | 417 | -418 |
| 512007 Vision Insurance Expense | 319 | 319 | 160 | -159 |
| 512008 Life Insurance Expense | | | | |
| 512009 Long Term Disability Expense | | | | |
| 512010 Stars 401A Expense | | | | |
| 512011 Stars 457 Expense | | | | |
| 512012 Calpers Retirement Expense | 16,043 | 15,896 | 5,220 | -10,676 |
| 512014 Short Term Disability Expense | | | | |
| 512015 Unemployment Insurance Expense | | | | |
| 512018 FSA Health & Day Care Expense | | | | |
| 520107 Payroll Fees | | | | |
| 520202 Bank Fees & Services | | | | |
| 520302 Legal Services | | | | |
| 520501 Professional Dues & Membership | | | | |
| 521109 Interest Expense | | | | |
| 522798 Miscellaneous Expense | | | | |
| 529997 Administrative Services - RGS | | -120,432 | | 120,432 |
| Total Expenses | 123,993 | 0 | 58,964 | 58,964 |
| Net Operating Income | 29,402 | 149,388 | 15,984 | -133,404 |
| Other Expenses | | | | |
| 529994 Allowed OPEB Expense | 3,002 | | 2,444 | 2,444 |
| 529998 Allocated Admin. Services - RGS | 17,187 | 28,956 | 11,296 | -17,660 |
| 529999 Allocated Unbillable Expenses | | | | |
| Total Other Expenses | 20,188 | 28,956 | 13,740 | -15,216 |
| Net Other Income | -20,188 | -28,956 | -13,740 | 15,216 |
| Net Income | 9,214 | 120,432 | 2,244 | -118,188 |

**Local Government Services
FY2014 Budget**

SBWMA

| | FY 12 Actual | FY 13 Budget | FY13 Proj. | FY13 Variance | FY14 Prop. |
|--|-------------------------|-------------------------|-------------------|--------------------------|-----------------------|
| Income | | | | | |
| 440301 Client Billings | 180,070 | 177,357 | 184,000 | 6,643 | 186,600 |
| 440410 Client Administrative Fees | 750 | 1,125 | 9,000 | 7,875 | 9,000 |
| Reimb. of Non-Personnel Exp (Fmr Misc Rev) | | | | | |
| 480000 Miscellaneous | 8,250 | 7,875 | | -7,875 | |
| Total Income | 189,070 | 186,357 | 193,000 | 6,643 | 195,600 |
| Expenses | | | | | |
| 511010 Salaries - Regular | 133,482 | 129,801 | 133,400 | 3,599 | 133,776 |
| 512001 Workers Comp Exp outside rate | | | | | |
| 512002 Medicare Employer Expense | 1,900 | 1,886 | 1,900 | 14 | 1,900 |
| 512005 Health Insurance Expense | 16,934 | 16,958 | 17,100 | 142 | 19,000 |
| 512006 Dental Insurance Expense | 2,163 | 2,163 | 2,400 | 237 | 2,400 |
| 512007 Vision Insurance Expense | 477 | 477 | 700 | 223 | 700 |
| 512008 Life Insurance Expense | 435 | 435 | 500 | 65 | 500 |
| 512009 Long Term Disability Expense | 750 | 750 | 800 | 50 | 800 |
| 512010 Stars 401A Expense | 104 | 156 | 1,600 | 1,444 | 2,600 |
| 512011 Stars 457 Expense | | | | | |
| 512012 Calpers Retirement Expense | 12,787 | 12,661 | 11,800 | -861 | 15,518 |
| 512014 Short Term Disability Expense | 715 | 715 | 700 | -15 | 700 |
| 512015 Unemployment Insurance Expense | | | | | |
| 512018 FSA Health & Day Care Expense | | | | | |
| 520107 Payroll Fees | | | | | |
| 520202 Bank Fees & Services | | | | | |
| 520302 Legal Services | | | | | |
| 520501 Professional Dues & Membership | | | | | |
| 521109 Interest Expense | | | | | |
| 522798 Miscellaneous Expense | | | | | |
| 529997 Administrative Services - RGS | | | | | |
| Total Expenses | 169,747 | 166,002 | 170,901 | 4,899 | 177,895 |
| Net Operating Income | 19,323 | 20,355 | 22,098 | 1,743 | 17,705 |
| Other Expenses | | | | | |
| 529994 Allowed OPEB Expense | 3,700 | | 6,075 | 6,075 | 10,589 |
| 529998 Allocated Admin. Services - RGS | 21,184 | 23,719 | 29,089 | 5,370 | |
| 529999 Allocated Unbillable Expenses | | | | | 35,315 |
| Total Other Expenses | 24,884 | 23,719 | 35,164 | 11,445 | 45,904 |
| Net Other Income | -24,884 | -23,719 | -35,164 | -11,445 | -45,904 |
| Net Income | -5,560 | -3,364 | -13,066 | -9,702 | -28,198 |

**Local Government Services
FY2014 Budget**

| | TAM | | | | | TJPA |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 12 Actual | FY 13 Budget | FY13 Proj. | FY13 Variance | FY14 Prop. | FY 12 Actual |
| Income | | | | | | |
| 440301 Client Billings | 2,061,834 | 1,927,483 | 1,898,000 | -29,483 | 1,861,000 | 1,366,515 |
| 440410 Client Administrative Fees | | | -12,600 | -12,600 | -13,000 | 8,500 |
| Reimb. of Non-Personnel Exp (Fmr Misc Rev) | | | | | | |
| 480000 Miscellaneous | 290 | 290 | | -290 | | 45,000 |
| Total Income | 2,062,124 | 1,927,773 | 1,885,400 | -42,373 | 1,848,000 | 1,420,015 |
| Expenses | | | | | | |
| 511010 Salaries - Regular | 1,136,594 | 1,031,606 | 1,220,000 | 188,394 | 1,195,000 | 895,053 |
| 512001 Workers Comp Exp outside rate | | | | | | |
| 512002 Medicare Employer Expense | 15,880 | 14,888 | 18,000 | 3,112 | 20,000 | 13,048 |
| 512005 Health Insurance Expense | 79,346 | 70,802 | 88,000 | 17,198 | 93,000 | 76,782 |
| 512006 Dental Insurance Expense | 14,485 | 12,853 | 18,000 | 5,147 | 17,000 | 10,302 |
| 512007 Vision Insurance Expense | 3,355 | 2,908 | 5,000 | 2,092 | 5,400 | 1,901 |
| 512008 Life Insurance Expense | 3,307 | 3,003 | 3,600 | 597 | 3,800 | 2,740 |
| 512009 Long Term Disability Expense | 5,659 | 5,119 | 6,500 | 1,381 | 6,600 | 4,373 |
| 512010 Stars 401A Expense | 1,250 | | | | 6,564 | 16,717 |
| 512011 Stars 457 Expense | | | | | | -25 |
| 512012 Calpers Retirement Expense | 194,014 | 181,746 | 189,000 | 7,254 | 206,000 | 157,734 |
| 512014 Short Term Disability Expense | 5,294 | 4,656 | 5,900 | 1,244 | 5,900 | 3,747 |
| 512015 Unemployment Insurance Expense | 12,150 | | | | | |
| 512018 FSA Health & Day Care Expense | | | | | | |
| 520107 Payroll Fees | | | | | | |
| 520202 Bank Fees & Services | | | | | | |
| 520302 Legal Services | | | | | | |
| 520501 Professional Dues & Membership | | | | | | |
| 521109 Interest Expense | 140 | | | | | |
| 522798 Miscellaneous Expense | | | | | | |
| 529997 Administrative Services - RGS | | 320,047 | | -320,047 | | |
| Total Expenses | 1,471,474 | 1,647,628 | 1,554,001 | -93,627 | 1,559,264 | 1,182,373 |
| Net Operating Income | 590,651 | 280,145 | 331,399 | 51,254 | 288,736 | 237,642 |
| Other Expenses | | | | | | |
| 529994 Allowed OPEB Expense | 40,352 | | 31,352 | 31,352 | 51,828 | |
| 529998 Allocated Admin. Services - RGS | 466,728 | 278,076 | 295,441 | 17,365 | | 253,022 |
| 529999 Allocated Unbillable Expenses | | | | | 333,652 | |
| Total Other Expenses | 507,079 | 278,076 | 326,793 | 48,717 | 385,480 | 253,022 |
| Net Other Income | -507,079 | -278,076 | -326,793 | -48,717 | -385,480 | -253,022 |
| Net Income | 83,571 | 2,069 | 4,607 | 2,538 | -96,744 | -15,380 |

**Local Government Services
FY2014 Budget**

| | TOTAL | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | FY 12 Actual | FY 13 Budget | FY13 Proj. | FY13 Variance | FY14 Prop. |
| Income | | | | | |
| 440301 Client Billings | 6,285,331 | 3,665,849 | 4,009,919 | 344,070 | 3,700,000 |
| 440410 Client Administrative Fees | 527,009 | 572,467 | 796,400 | 223,933 | -4,000 |
| Reimb. of Non-Personnel Exp (Fmr Misc Rev) | | | | | 19,300 |
| 480000 Miscellaneous | 79,688 | 60,520 | 20,919 | -39,601 | |
| Total Income | 6,892,029 | 4,298,836 | 4,827,239 | 528,403 | 3,715,300 |
| Expenses | | | | | |
| 511010 Salaries - Regular | 4,218,712 | 2,509,605 | 3,071,411 | 561,806 | 2,265,776 |
| 512001 Workers Comp Exp outside rate | 2,102 | | | | |
| 512002 Medicare Employer Expense | 60,327 | 37,005 | 46,394 | 9,389 | 37,800 |
| 512005 Health Insurance Expense | 373,837 | 216,245 | 301,189 | 84,944 | 192,000 |
| 512006 Dental Insurance Expense | 56,662 | 34,364 | 51,792 | 17,428 | 34,100 |
| 512007 Vision Insurance Expense | 12,428 | 7,749 | 14,306 | 6,557 | 10,600 |
| 512008 Life Insurance Expense | 13,043 | 7,519 | 11,406 | 3,887 | 8,100 |
| 512009 Long Term Disability Expense | 21,940 | 12,826 | 18,681 | 5,855 | 13,367 |
| 512010 Stars 401A Expense | 20,433 | 156 | 1,600 | 1,444 | 9,164 |
| 512011 Stars 457 Expense | | | | | |
| 512012 Calpers Retirement Expense | 684,110 | 414,987 | 417,229 | 2,242 | 330,218 |
| 512014 Short Term Disability Expense | 20,959 | 12,296 | 18,479 | 6,183 | 6,600 |
| 512015 Unemployment Insurance Expense | 34,405 | | 19,700 | 19,700 | 19,700 |
| 512018 FSA Health & Day Care Expense | | | 2,268 | 2,268 | |
| 520107 Payroll Fees | | | 2,600 | 2,600 | 4,000 |
| 520202 Bank Fees & Services | | | 1,100 | 1,100 | 1,800 |
| 520302 Legal Services | 6,425 | | 2,400 | 2,400 | 2,200 |
| 520501 Professional Dues & Membership | 2,756 | | | | |
| 521109 Interest Expense | 380 | | | | |
| 522798 Miscellaneous Expense | 1,059 | | | | |
| 529997 Administrative Services - RGS | 958,133 | 253,688 | 735,143 | 481,455 | 665,818 |
| Total Expenses | 6,487,712 | 3,506,440 | 4,715,698 | 1,209,258 | 3,601,244 |
| Net Operating Income | 404,317 | 792,396 | 111,541 | -680,855 | 114,056 |
| Other Expenses | | | | | |
| 529994 Allowed OPEB Expense | 107,004 | 100,000 | 107,089 | 7,089 | 107,000 |
| 529998 Allocated Admin. Services - RGS | | 654,302 | | -654,302 | -670,788 |
| 529999 Allocated Unbillable Expenses | | | | | 670,788 |
| Total Other Expenses | 107,004 | 754,302 | 107,089 | -647,213 | 107,000 |
| Net Other Income | -107,004 | -754,302 | -107,089 | 647,213 | -107,000 |
| Net Income | 297,313 | 38,094 | 4,452 | -33,642 | 7,056 |