

SBCCOG Operating Budget

7/1/13 - 6/30/14

ADDITIONAL INFORMATION

BOOK BALANCE – 7/1/13

Est. \$381,860

INCOME

1. DUES: \$230,000 – No change.
2. GENERAL ASSEMBLY SPONSORSHIPS: \$35,000 – This is \$5000 higher than the previous year's budget. We were unusually successful last year in sponsorships but 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 4 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 not been used by current deputy.
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: \$62,625 – Same as 12-13.
8. INTEREST: \$160 – reflects fund balances. Slightly down from last year.
9. GRANT REVENUE: \$1,787,800 – total of grant and partnership funds from SCE, SCG, WBMWD, Torrance Water, AQMD, SCAG, and Metro including Measure R.

EXPENSES

Personnel

1. STAFF TEAM: \$348,000 – This is \$6000 higher than last year. 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

office space & utilities, furniture, computer and printer, most office supplies, telephone and fax, mileage, and other overhead. Web site maintenance is also included.

Services & Supplies

2a. BOOKKEEPING: \$10,000 – Increased from \$9750. 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 – Same as last year.

2c. MEETING REFRESHMENTS: \$5500 – Increased \$300 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 – Same as last year.

2e. CONFERENCES: \$1,000 – Same as last year.

2f. MEMBERSHIPS: \$2,750 – Same as last year. For LA Regional Collaborative (\$250) and Local Government Sustainable Energy Coalition (\$2500)

2g. AUDIT: \$5,150 – Reflects actual costs.

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 – Same as last year. This is for the use of a SBCCOG employee part-time for SBCCOG tasks not funded by grants and partnerships.

Communications

3a. NEWSLETTER: \$4,800 – This is the 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. WEBSITE: \$2,400 – Same as last year. Services of a consultant who provides us with email and website hosting and a minimum amount of technical support.

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. (See Item #4 Income).

3d. MTA SOUTH BAY DEPUTY CONSULTANT TRAVEL: \$0 – This has not been used by current deputy.

Events

4. GENERAL ASSEMBLY: \$18,000 – Raised \$2000 to reflect increasing costs.

Special Projects

5a. DATA & GIS APPLICATION SERVER: \$2,650 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.

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: \$62,625. – 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 \$7,500/mo from Measure R.

Grant Budget Expenses

6a. GRANT LABOR & BENEFITS: \$927,000 – funded through partnerships

6b. RENT: \$109,000

6c. INSURANCE: \$9,800

6d. CONSULTANTS: \$667,000 – for Measure R, Engineer for energy efficiency work & IT

6e. OFFICE SUPPLIES/EQUIPMENT: \$75,000

ESTIMATED BALANCE REMAINING

Beginning est. balance 7/1/13	\$ 381,860
PLUS Income	+ 2,315,995
MINUS Expenses	- 2,388,050
EST. BALANCE ENDING 6/30/14	\$ 309,805

RESERVES

SBCCOG policy is to maintain a reserve of 25% of operating expenditures.

Because of the large number of grants it is recommended that there be a 6 weeks of reserves to cover reimbursable expenses with adequate cash flow. This would be an 11.5% reserve. Our funds will not cover more than 8.9% reserve for grants.

Estimated Ending Fund Balance/Total Expenses	13%
25% COG Reserve	\$ 150,063
8.9% Grant Reserve	\$ 159,114
Unallocated	\$ 628

South Bay Cities Council of Governments

Operating Budget vs. Actual Operating Expenses

July 2012 through March 2013

		<u>Jul - Sep 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense					
Income					
(1)	4020 · Dues	172,498.50	230,000.00	-57,501.50	75.0%
(2)	4025 · Assessment Climate Action Plan	43,312.50	62,625.00	-19,312.50	69.16%
	4050 · General Assembly Sponsorships	61,000.00	30,000.00	31,000.00	203.33%
	4060 · Training	3,400.00	0.00	3,400.00	
	4070 · MTA South Bay Deputy Admin	60,764.89	80,410.00	-19,645.11	75.57%
	4080 · Staff expenses offset by grants	75,296.00	120,000.00	-44,704.00	62.75%
	4090 · Interest Income	125.59	200.00	-74.41	62.8%
	4120 · Economic Development Fund Income	3,000.00			
	4190 · Reimbursed Expenses	625.86	0.00	625.86	100.0%
Total Income		<u>420,023.34</u>	<u>523,235.00</u>	<u>-103,211.66</u>	<u>80.27%</u>
Expense					
6000 · General Operation Expenses					
	6010 · Staff Team Labor Expense	256,500.00	342,000.00	-85,500.00	75.0%
	6021 · Bookkeeping	8,142.69	9,750.00	-1,607.31	83.52%
	6022 · Mailing, Parking, Office Suppli	3,202.70	4,000.00	-797.30	80.07%
	6023 · Meeting Refreshments	4,594.61	5,200.00	-605.39	88.36%
	6024 · Travel & Arrangements	358.50	500.00	-141.50	71.7%
	6025 · Audit	4,950.00	5,500.00	-550.00	90.0%
	6026 · Gifts Mementos Awards	129.36	300.00	-170.64	43.12%
	6027 · Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
	6028 · Memberships	2,750.00	2,750.00	0.00	100.0%
	6029 · Conferences	884.00	1,000.00	-116.00	88.4%
	6031 · Newsletter	1,984.19	4,800.00	-2,815.81	41.34%
	6032 · Website Expenses	1,218.00	2,400.00	-1,182.00	50.75%
	6033 · MTA SB Deputy Consultant	63,749.97	85,000.00	-21,250.03	75.0%
	6041 · General Assembly Expense	15,955.55	16,000.00	-44.45	99.72%
	6050 · Rent - COG portion	9,000.00	12,000.00	-3,000.00	75.0%
	6060 · Administrative Assistant	12,757.42	18,000.00	-5,242.58	70.88%
	Total 6000 · General Operation Expenses	<u>386,176.99</u>	<u>510,200.00</u>	<u>-124,023.01</u>	<u>75.69%</u>
6100 · SPECIAL PROJECTS					
	6120 · Economic Development Expense	2,000.00	0.00		
(3)	6151 · Data & GIS Application Server	2,518.10	2,520.00	-1.90	99.93%
	6153 · Human Resources- Salary Survey	3,575.00	3,575.00	0.00	100.0%
	6154 · Training		0.00	0.00	0.0%
	6155 · Consulting	9,226.79	13,000.00	-3,773.21	70.98%
	6160 · Climate Action Plan	57,377.72	62,625.00	-5,247.28	91.62%
	Total 6100 · SPECIAL PROJECTS	<u>74,697.61</u>	<u>81,720.00</u>	<u>-7,022.39</u>	<u>91.41%</u>
Total Expense		<u>460,874.60</u>	<u>591,920.00</u>	<u>-131,045.40</u>	<u>77.86%</u>
Net Ordinary Income		<u>-40,851.26</u>	<u>-68,685.00</u>	<u>27,833.74</u>	<u>59.48%</u>
Net Income		<u>-40,851.26</u>	<u>-68,685.00</u>	<u>27,833.74</u>	<u>59.48%</u>

(1) 100% dues received for FY '12-'13. Accrual method for dues and assessments - income deferred to next qtrs.

(2) City of Rolling Hills (\$1,125) and City of Lawndale (\$3,750) have not yet paid CAP Assessments.

(3) Mid-year budget expense increase \$2,520 - GIS Working Group - GIS Data Maintenance

SBCCOG Budget FY 2013-2014

7/1/13 - 6/30/14

	ADOPTED 12-13 BUDGET (modified to include Grant Budget)	FY 12-13 Actuals thru 3/31/13		PROPOSED 2013-2014 Budget
Estimated Beginning Fund Balance July 1st	333,900	455,420		381,860
SBCCOG GENERAL OPERATION INCOME				
1 Dues	230,000	230,000		230,000
2 General Assembly Sponsorships	30,000	61,000		35,000
3 Training				
4 MTA South Bay Deputy Administration	80,410	60,765		80,410
5 MTA South Bay Deputy Travel Reimb.		0		
6 Staff expenses offset by grants *	120,000	75,296		120,000
7 Special Assessment for Climate Action Planning staff	62,625	57,750		62,625
8 Interest	200	126		160
9 Grant Revenue	<u>2,175,000</u>	<u>1,974,250</u>		<u>1,787,800</u>
SUB-TOTAL INCOME:	<u>2,698,235</u>	<u>2,459,186</u>	85.8%	<u>2,315,995</u>
SBCCOG GENERAL OPERATION EXPENSES				
PERSONNEL				
1 Staff Team (for operations & grant administration)	342,000	256,500		348,000
SERVICES AND SUPPLIES				
2a Bookkeeper	9,750	8,143		10,000
2b Mailing, Postage and Supplies	4,000	3,203		4,000
2c Meetings & Refreshments	5,200	4,595		5,500
2d Travel & Arrangements	500	359		500
2e Conferences	1,000	884		1,000
2f Memberships	2,750	2,750		2,750
2g Audit	5,500	4,950		5,150
2h Gifts and Mementos	300	129		300
2i Office (desk @ SBESC)	12,000	9,000		12,000
2j Miscellaneous	1,000	0		1,000
2k Administrative Assistant	18,000	12,757		18,000
COMMUNICATIONS				
3a Newsletter	4,800	1,984		4,800
3b Website	2,400	1,218		2,400
3c MTA South Bay Deputy Consultant	85,000	63,750		85,000
3d MTA South Bay Deputy Consultant Travel		0		0
EVENTS				
4 General Assembly	<u>16,000</u>	<u>15,956</u>		<u>18,000</u>
SUB-TOTAL OPERATING EXPENSES:	<u>510,200</u>	<u>386,177</u>		<u>518,400</u>
SPECIAL PROJECTS				
5a Data & GIS Application Server	2,520	2,518		2,650
5b Human Resources - Salary Survey	3,575	3,575		3,575
5c Training		0		0
5d GHG staff person	62,625	57,378		62,625
5e Consulting - Transportation Services	13,000	9,227		13,000
SUB-TOTAL SPECIAL PROJECT EXPENSES:	<u>81,720</u>	<u>72,698</u>		<u>81,850</u>
GRANT BUDGET EXPENSES				
6a Grant Labor Expense + Benefits	900,000			927,000
6b Rent	98,000			109,000
6c Insurance	7,000			9,800
6d Consultants	1,100,000			667,000
6e Office supplies; ODCs	<u>70,000</u>			<u>75,000</u>
SUB-TOTAL GRANT BUDGET EXPENSES:	<u>2,175,000</u>	<u>1,952,285</u>		<u>1,787,800</u>
TOTAL EXPENSES:	2,766,920	2,411,160	86.31%	2,388,050
ESTIMATED ENDING FUND BALANCE June 30th	265,215	381,860		309,805
	9.59%	Estimated Ending Fund balance/Total Expenses		13%
		25% COG Operating Budget Reserve		150,063
25% reserve	147,980	8.9% grant reserve		159,114
5% grant reserve	108,750	unallocated		628
unallocated	8,485			

* Staffing expenses for grant administration paid for by grants:
PUC - SCE/SCG, WBMWWD, MTA Measure R, MTA Vanpool, MTA MetroExpressLanes
Sanitation District, Torrance Water, AQMD, SCAG & SCE (EEMIS)