

DATE: January 28, 2010
TO: WCA Governing Board
FROM: Belinda V. Faustinos, Executive Officer
SUBJECT: Item 13: Consideration of resolution amending the Fiscal Year 2009/10 Budget.

STAFF RECOMMENDATION: That the Watershed Conservation Authority adopt the amendments the Fiscal Year 2009/10 budget.

BACKGROUND: In accordance with the provisions of the Joint Powers Agreement approval of the WCA budget is required by both parties to the agreement. The WCA approved the Fiscal Year 2009/10 budget on July 27, 2009. On December 3, 2009 the WCA accepted the Urban, Mountains & River Parkway Capital Projects Management Grant (RMC3635) from the Rivers and Mountains Conservancy (RMC) in the approximate amount of \$340,000 to implement the WCA projects funded by RMC.

With this action the WCA agreed to take the necessary steps to become an employer entity. The amendments to the FY 2009/10 budget are a result of these actions. The budget format has also been changed to better reflect a more detailed budget format (see Exhibit A, WCA Amended FY 2009/10 Budget). There are subscripts on all the line items that have changes, with the notes along the right hand side for clarification.

In the Revenue Section there is an addition to the RMC line item that reflects the additional RMC Grant in the amount of \$336,222.

The Expenses Section now reflects several new categories for Salaries in the amount of \$99,551 and for Benefits in the amount of \$29,471. Under Administration there are additional line items for Accounting/Admin Support that shows a decrease in \$14,783 due to salary savings. With three additional line items that reflect the scope of work from the RMC-Capital Projects grant, Payroll & HR Services (\$592), Travel (\$5,000) and Staff Training (\$2,083). The expenses have all been pro-rated to cover the 2/1/10-6/30/10, which equates to 11 payroll periods.

FISCAL: The proposed amended FY 2009/10 increases the WCA revenue to include the RMC-Capital Projects Grant in the amount of \$336,222, makes changes to expenses that are related to becoming an employer entity in the amount \$207,200.

WATERSHED CONSERVATION AUTHORITY
Amended FY09/10 Budget

REVENUES	CURRENT	CHANGES	REVISED
Administration:			
LACFCD	\$25,000	\$0	\$25,000
RMC	25,000	0	25,000
Carryover	1,583	0	1,583
Operations:			
ARWP Leases	40,095	0	40,095
Duck Farm Leases	143,455	0	143,455
South Gate Riparian Park Lease	23,500	0	23,500
Carryover	0	0	0
Capital Outlay:			
LACFCD	30,382	0	30,382
RMC ⁽¹⁾	3,116,820	336,222	3,453,042
Federal Funds	320,313	0	320,313
Local Funds	298,535	0	298,535
Other	0	0	0
Total Revenue	\$4,024,683	\$336,222	\$4,360,905

Notes:

- (1) RMC 09102 WCA Capital Project Implementation
(2) 6 employees (3 FT, 3 PT) from 2/1/10 - 6/30/10
(3) Medical, Dental, Vision, Life, 457b, Payroll Taxes
(4) Prorated to cover 10/1/09 - 1/31/10
(5) Prorated to cover 2/1/10 - 6/30/10
Travel & Staff Training are set at the same rate that was set for the MRCA. Did not allocate Travel & Staff Training for part-time clerical positions.
(6) Balance of Acctg/Admin support and RMC 09102 for ongoing Personnel Services

EXPENSE	CURRENT	CHANGES	REVISED
Salaries ⁽²⁾	n/a	\$99,551	\$99,551
Benefits ⁽³⁾	n/a	29,471	29,471
Total Personnel Services	n/a	\$129,022	\$129,022

Administration:			
Insurance - Board of Directors	2,500	0	2,500
Office Supplies & Postage	1,833	0	1,833
Professional Services:			
Accounting/Admin Support ⁽⁴⁾	22,175	-14,783	7,392
Audit	25,000	0	25,000
CSG	22,000	0	22,000
Insurance Bond	250	0	250
Payroll & HR Services ⁽⁵⁾	0	592	592
Travel ⁽⁵⁾	0	5,000	5,000
Staff Training ⁽⁵⁾	0	2,083	2,083
Operations:			
Insurance - Liability & Structure	16,300	0	16,300
Insurance - Umbrella Policy	5,000	0	5,000
Ranger Patrol Services	70,000	0	70,000
Weed Abatement	10,000	0	10,000
Utilities	4,800	0	4,800
Alarm Services	1,920	0	1,920
Park Facilities	0	0	0
Misc. Lease Services	4,500	0	4,500
Minor Repairs	15,500	0	15,500
Deferred Maintenance Contingency	42,750	0	42,750
Transfer to Other Properties	14,105	0	14,105
Capital Carryover:			
LACFCD	30,382	0	30,382
RMC ⁽⁶⁾	3,116,820	214,307	3,331,127
Federal Funds	320,313	0	320,313
Local Funds	298,535	0	298,535
Other	0	0	0
Total OTPS	\$4,024,683	\$207,200	\$4,231,883
Total Expense	\$4,024,683	\$336,222	\$4,360,905

BALANCE	\$0	\$0	\$0
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Budget Model

Schedule of Projected Compensation Beginning 2/1/2010

Position	Current Annualized Salary	Budgeted Salary	Employer's Social Security Expense		Employer's Medicare Expense		CA Unemployed Insurance Expense		Health & Life Insurance		Employer Retirement Contribution		Workers Compensation Insurance Expense		Total Compensation	Benefits as a % of Salary
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				
1 Director of Special Projects	\$68,971	\$68,971	\$4,276	\$1,000	\$238	\$7,599	\$5,518	\$910	\$19,542	\$88,512	28%					
2 Project Manager III	59,577	59,577	3,694	864	238	6,143	4,766	786	16,491	76,068	28%					
3 Project Manager II (PT)	28,370	28,370	1,759	411	238	2,767	2,270	374	7,819	36,189	28%					
4 Project Manager I	34,258	34,258	2,124	497	238	4,485	2,741	452	10,536	44,794	31%					
5 Fiscal Manager (PT)	32,500	32,500	2,015	471	238	2,767	2,600	247	8,338	40,838	26%					
6 Admin Assistant (PT)	11,627	11,627	721	169	238	2,767	930	88	4,913	16,540	42%					
Subtotal	\$235,303	\$235,303	\$14,589	\$3,412	\$1,428	\$26,527	\$18,824	\$2,859	\$67,639	\$302,942	29%					
Retirement Plan Charges							1,800		1,800							
Workers Comp Adjustments								220	220							
Total	\$235,303	\$235,303	\$14,589	\$3,412	\$1,428	\$26,527	\$20,624	\$3,079	\$69,659	\$304,962	30%					

Cross foot \$304,962

Input Cells

A) Social Security is 6.2% of the first \$106,800 of salary for 2010	A)	0.0620	\$106,800.00	\$6,621.60
B) Medicare is 1.45% of salary	B)	0.0145		
C) CA Unemployment is 3.4% of first \$7,000 of earnings	C)	\$7,000.00	0.0340	\$238.00
D) Health & Life Insurance Contribution: 100% EE, dependent coverage will be at the cost of the employee Medical Monthly: \$349.80 EE (0-29), \$436.70 EE (30-39), \$480.70 EE (40-49), \$595.10 (50-54)	D)	\$373.73	\$461.13	\$511.88
Dental Monthly: \$11.45 EE, \$22.88 EE+SP, \$26.21 EE+CH, \$37.66 FAMILY		\$349.80	\$436.70	\$480.70
Vision Monthly: \$9.73 EE, \$17.67 EE+SP, \$17.67 EE+CH, \$25.62 FAMILY		\$11.45	\$11.45	\$11.45
Life Insurance Monthly: \$0.07 EE (0-29), \$0.09 EE (30-34), \$0.36 EE (45-49), \$0.64 (50-54)		\$9.73	\$9.73	\$9.73
Life Insurance rates are per \$1,000; AD&D is \$0.04 per \$1,000 for all ages		\$0.07	\$0.09	\$0.36
E) Employer Retirement Contribution is 8%	E)	25	\$0.04	
Additional charges include: \$1,500 plan documentation fee, \$150 per hour administration services fee		0.08		
F) Workers Comp 1.32% of salary; 0.76% of salary for clerical jobs	F)	\$1,500.00	\$150.00	
Additional charges include: \$220.00 Policy Fee	K)	1.32%	0.76%	
*Months in a year		\$220.00		
*Pay Periods per year		12		
*Weeks in a year		26		
		52		

Comments

- FUTA not applied
- Health insurance cost modeled on small group plan. Employee Only coverage paid by WCA 100%. Part-time coverage paid by WCA 50%.
- Electing Dental coverage automatically enrolls employee in Vision coverage. Medical and Life Insurance are standalone elections. Life Insurance includes Basic Life and AD&D.
- Fiscal Manager and Admin Assistant modeled based on age 30-34 rates
- Retirement Plan Charges assume 2 hours of administration services as estimated by the Broker

January 28, 2010 – Item 13
RESOLUTION 2010-34

RESOLUTION OF THE WATERSHED CONSERVATION
AUTHORITY (WCA) AMENDING THE FISCAL YEAR 2009/10
BUDGET.

WHEREAS, the Watershed Conservation Authority has been established to facilitate joint projects between the Rivers and Mountains Conservancy and Los Angeles County Flood Control District; and

WHEREAS, the Watershed Conservation Authority (WCA) has been established to focus on projects which will provide open space, habitat restoration, and watershed improvement projects in both the San Gabriel and Lower Los Angeles Rivers watershed; and

WHEREAS, this action is exempt from the environmental impact report requirements of the California Environmental Quality Act (CEQA; NOW

Therefore be it resolved, that the WCA hereby:

1. FINDS that this action is consistent with the purposes and objectives of the WCA.
2. FINDS that the actions contemplated by this resolution are exempt from the environmental impact report requirements of the California Environmental Quality Act.
3. ADOPTS the staff report dated January 28, 2010.
4. AMMENDS the Fiscal Year 2009/10 Budget, increasing Revenue \$336,222 and making changes to expenses in the amount of 207,200.

~ End of Resolution ~

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Resolution 2010-34

Passed and Adopted by the Board of the
WATERSHED CONSERVATION AUTHORITY on January 28, 2010.

Teresa Villegas, Chair

ATTEST:

Terry Fujimoto,
Deputy Attorney General

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