

<b>FISCAL YEAR 2019-20</b>	<b>FY 19-20 ADOPTED</b>
<b>REVENUES DESCRIPTION</b>	
Interest	\$ 6,000
Contributions from Other Govt Agencies	\$ 399,300
LAFC Processing Fees	\$ 6,500
Medical Charges-Employee	\$ 1,000
Copy Charges	\$ 100
Re-budget from Fund Balance	\$ 249,500
<b>TOTAL REVENUES</b>	<b>\$ 662,400</b>
<b>EXPENDITURES DESCRIPTION</b>	
Regular Pay	\$ 245,400
Overtime Pay	\$ 1,000
Extra Help	\$ 1,000
Sick Leave	\$ 1,000
Holiday Pay	\$ 10,100
Social Security	\$ 18,200
PERS	\$ 59,800
Insurances	\$ 50,500
Unemployment	\$ 400
Workers Comp	\$ 1,000
<b>Salaries Sub-total</b>	<b>\$ 388,400</b>
Telecom	\$ 2,000
Office Equipment	\$ 200
Memberships	\$ 4,500
Hardware	\$ 300
Duplicating	\$ 1,200
PC Software	\$ 600
Postage	\$ 1,400
Subscriptions	\$ 500
Supplies	\$ 1,500
Accounting	\$ 1,500
Attorney	\$ 150,000
Data Process GIS	\$ 16,700
Director Fees	\$ 6,000
Surveyor	\$ 1,000
Prof. Services	\$ 50,000
Legal Notices	\$ 1,700
Rents	\$ 8,500
Misc. Expenses	\$ 6,500
Books	\$ 200
Air Fare	\$ 3,000
Auto Rental	\$ 200
Training	\$ 1,800
Lodging	\$ 5,200
Meals	\$ 600
Mileage	\$ 3,000
Travel-Other	\$ 500
Registrations	\$ 5,400
<b>Supplies Sub-total</b>	<b>\$ 274,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 662,400</b>

**Footnote: FY 19-20 Budget adopted on May 1, 2019**

SANTA CRUZ LOCAL AGENCY FORMATION COMMISSION  
NARRATIVE BUDGET 2019-20

SALARIES & BENEFITS

Object  
51000 Regular Pay \$245,400

Executive Officer - The current salary is \$11,667 per month.

Secretary-Clerk - The current salary is \$6,082 per month.

Salary Reserve - The budgeted amount allows for possible adjustments to staff salaries, cash out of administrative leave, and payment of unused leave upon termination of employment. It is budgeted as a lump sum of \$32,413.

The salaries total:  
Executive Officer \$140,000  
Secretary-Clerk \$72,987  
Salary Reserve \$32,413  
Total \$245,400

51005 Overtime Pay \$1,000  
The Secretary-Clerk works overtime during periods of major projects and night meetings.

51010 Extra Help \$ 1,000  
These funds will be used if needed for temporary clerical assistance during the Secretary-Clerk's absence. Five days, \$200 per day.

51015 Sick Leave \$1,000  
Sick leave is budgeted as a lump sum.

51035 Holiday Pay \$10,100  
Holiday pay is budgeted as a lump sum.

52010 Social Security \$18,200  
This figure is calculated at the rate of 7.65% of each salary.

52015 PERS \$59,800  
This amount covers the Commission's contributions to the Public Employees Retirement System. Effective July 1, 2019, the employer's share of the normal costs will increase from 9.409% of salaries to 10.221%, and the employer's lump sum payment of unfunded liability will increase from \$29,991 to \$35,565 per year.

53010	Employee Insurance \$50,500 This amount provides for health insurance through PERS and for dental, eye care, life insurance, and limited disability insurance through the County's program. The employees pay part of these costs. The employees' contributions are budgeted as revenue, and reduce the net cost of this benefit to the Commission. The total line item is based upon estimates provided by the vendors, and includes an estimated 5% PERS health insurance premium increase effective January 1, 2020.	
53015	Unemployment \$400 This amount is budgeted at the same amount as the estimated FY 2018-19 amount.	
54010	Workers' Comp. \$1,000 The Commission obtains this coverage from the Special District Risk Management Authority. The FY 2019-20 amount is an estimate of SDRMA dues and premiums, net of any credits.	
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$388,400</b>

SUPPLIES AND SERVICES

61220	Telecom \$2,000 The telephone cost is estimated at the highest expenditure during the last three years.	
61725	Maintenance of Office Equipment \$200 This amount represents maintenance of other the copier and other office equipment.	
62020	Memberships \$4,500 This amount provides for membership in the California Associations of LAFCOs and the California Special Districts Association.	
62111	Computer Hardware \$300 This amount would provide a second monitor for the Secretary-Clerk.	
62214	Duplicating \$1,200 This amount provides for copying of reports done at the county's duplicating shop or at a local print shop. It is budgeted as a lump sum.	

- 62219 Software \$600  
This is budgeted as a lump sum.
- 62221 Postage \$1,400  
This is the cost of mailing public notices and regular correspondence. It is budgeted at the highest expenditure during the last three years.
- 62222 Subscriptions \$800  
It is budgeted at the highest expenditure during the last three years.
- 62223 Supplies \$1,500  
This amount represents office supplies. It is budgeted at the highest expenditure during the last three years.
- 62310 Accounting and Auditing \$1,500  
This amount is the cost of accounting services from the County Auditor. It includes payroll, vendor payments, and auditing. It is budgeted as a lump sum.
- 62304 Attorney \$150,000  
This amount represents routine legal services from County Counsel's office or a private law firm (\$40,000), and a litigation reserve (\$110,000).
- 62325 Data Services \$16,700  
The County Information Services Department charges LAFCO with its share of the staffing overhead used to support LAFCO's computers, printers, and access to the County's geographic mapping system, accounting, fiscal, and other data bases. The amount is budgeted at the highest expenditure during the last 3 years.
- 62327 Director Fees \$6,000  
This amount is calculated upon seven commissioners and four alternates being paid a \$50 meeting stipend for eleven meetings per year.
- 62330 Surveyor \$1,000  
This amount covers map checking by the County Surveyor and map prints from the County Public Works Department.

- 62381 Professional Services \$50,000  
This amount provides outside assistance when preparing sphere of influence reviews, municipal service reviews, reorganization studies, and other special studies. The Local Government Reorganization Act requires LAFCO to prepare municipal service reviews and update all spheres periodically.
- 62420 Legal Notices \$1,700  
This amount is used to pay for public hearing notices and other legal advertising. It is budgeted at the highest expenditure during the last three years.
- 62610 Rents \$8,500  
The County charges LAFCO rent for its office on the third floor of the Governmental Center. The annual rent is \$7,905 with no additional costs. Additionally, the County charges LAFCO to store LAFCO's old records in the County warehouse and to retrieve them when requested. This amount is calculated at the current year costs.
- 62856 Miscellaneous Expenses \$6,500  
This sub-object is used for paying web-hosting costs, State Department of Tax and Fee Administration filing fees, and State Department of Fish and Wildlife environmental fees. It is calculated at 8% over the estimated FY 2018-19 expenses.
- 62890 Books \$200  
This entry is used to purchase books and other written materials. The budgeted amount is estimated at the highest cost over the last three years.
- 62910 Airfare \$3,000  
Airfare is used to attend meetings that are in distant locales in California, usually southern California. The budgeted amount is estimated at ten round trip flights at \$300 per trip.
- 62912 Auto Rental \$200  
This is budgeted as a lump sum.
- 62914 Education and Training \$1,800  
This represents staff development courses and seminars. It is budgeted at three classes at \$400 each, and one at \$600.

- 62922 Lodging \$5,200  
Lodging is budgeted to allow Commissioners and staff members to attend training sessions and meetings. It is budgeted as a lump sum.
  
- 62924 Meals \$600  
The budgeted amount is estimated at the highest cost over the last three years.
  
- 62926 Mileage \$3,000  
This includes mileage for staff office errands, and allowance for Commissioners and staff to attend conferences, seminars, CALAFCO Board meetings, and other meetings. It is budgeted as a lump sum.
  
- 62928 Travel Other \$500  
These are miscellaneous travel costs such as train fares, bus fares, parking, and bridge tolls. It is budgeted at the highest expenditure over the last three years.
  
- 62930 Registrations \$5,400  
Workshop and conference registrations are budgeted to pay for Commissioners and staff members to attend conferences and workshops. It is budgeted at the highest expenditure over the last three years.

**SUBTOTAL SUPPLIES AND SERVICES \$274,000**

RECAP OF PROPOSED BUDGET:

SALARIES AND BENEFITS	\$388,400
SUPPLIES AND SERVICES	\$274,000
FIXED ASSETS	<u>\$ 0</u>
TOTAL	\$662,400

**May 1, 2019**