

FISCAL YEAR 2020-21	FY 19-20 Adopted Budget	FY 20-21 Final Budget	Budget Variance (\$)	Budget Variance (%)
<b>REVENUE DESCRIPTION</b>				
Interest	\$ 6,000	\$ 6,000	\$ -	0%
Funding Agencies' Apportionments	\$ 399,300	\$ 399,300	\$ -	0%
LAFCO Processing Fees	\$ 6,500	\$ -	\$ (6,500)	-100%
Medical Charges-Employee	\$ 1,000	\$ -	\$ (1,000)	-100%
Copy Charges	\$ 100	\$ -	\$ (100)	-100%
Unreserved Fund Balance	\$ 249,500	\$ 251,800	\$ 2,300	1%
<b>TOTAL REVENUES</b>	<b>\$ 662,400</b>	<b>\$ 657,100</b>	<b>\$ (5,300)</b>	<b>-1%</b>
<b>EXPENDITURE DESCRIPTION</b>				
Regular Pay	\$ 245,400	\$ 245,400	\$ -	0%
Overtime Pay	\$ 1,000	\$ 1,000	\$ -	0%
Extra Help	\$ 1,000	\$ 1,000	\$ -	0%
Sick Leave	\$ 1,000	\$ 1,000	\$ -	0%
Holiday Pay	\$ 10,100	\$ 10,100	\$ -	0%
Social Security	\$ 18,200	\$ 18,200	\$ -	0%
PERS	\$ 59,800	\$ 59,800	\$ -	0%
Insurances	\$ 50,500	\$ 50,500	\$ -	0%
Unemployment	\$ 400	\$ 400	\$ -	0%
Workers Comp	\$ 1,000	\$ 1,000	\$ -	0%
<b>Salaries Sub-total</b>	<b>\$ 388,400</b>	<b>\$ 388,400</b>	<b>\$ -</b>	<b>0%</b>
Telecom	\$ 2,000	\$ 2,000	\$ -	0%
Office Equipment	\$ 200	\$ 200	\$ -	0%
Memberships	\$ 4,500	\$ 6,400	\$ 1,900	42%
Hardware	\$ 300	\$ 300	\$ -	0%
Duplicating	\$ 1,200	\$ 1,600	\$ 400	33%
PC Software	\$ 600	\$ 600	\$ -	0%
Postage	\$ 1,400	\$ 1,000	\$ (400)	-29%
Subscriptions	\$ 500	\$ 500	\$ -	0%
Supplies	\$ 1,500	\$ 1,000	\$ (500)	-33%
Accounting	\$ 1,500	\$ 1,500	\$ -	0%
Attorney	\$ 150,000	\$ 150,000	\$ -	0%
Data Service	\$ 16,700	\$ 10,000	\$ (6,700)	-40%
Director Fees	\$ 6,000	\$ 6,000	\$ -	0%
Surveyor	\$ 1,000	\$ 1,000	\$ -	0%
Prof. Services	\$ 50,000	\$ 50,000	\$ -	0%
Legal Notices	\$ 1,700	\$ 1,700	\$ -	0%
Rents	\$ 8,500	\$ 9,000	\$ 500	6%
Misc. Expenses	\$ 6,500	\$ 6,000	\$ (500)	-8%
Books	\$ 200	\$ 200	\$ -	0%
Air Fare	\$ 3,000	\$ 3,000	\$ -	0%
Auto Rental	\$ 200	\$ 200	\$ -	0%
Training	\$ 1,800	\$ 1,800	\$ -	0%
Lodging	\$ 5,200	\$ 5,200	\$ -	0%
Meals	\$ 600	\$ 600	\$ -	0%
Mileage	\$ 3,000	\$ 3,000	\$ -	0%
Travel-Other	\$ 500	\$ 500	\$ -	0%
Registrations	\$ 5,400	\$ 5,400	\$ -	0%
<b>Supplies Sub-total</b>	<b>\$ 274,000</b>	<b>\$ 268,700</b>	<b>\$ (5,300)</b>	<b>-2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 662,400</b>	<b>\$ 657,100</b>	<b>\$ (5,300)</b>	<b>-1%</b>



LOCAL AGENCY FORMATION COMMISSION  
OF SANTA CRUZ COUNTY

NARRATIVE BUDGET FY 2020-21

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**SALARIES & BENEFITS**

Object

51000 Regular Pay \$245,400

Executive Officer: The current salary is \$12,017 per month.

Secretary-Clerk: The current salary is \$6,422 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 \$24,132.

The salaries total:

Executive Officer	\$144,204
Secretary-Clerk	\$77,064
Salary Reserve	<u>\$24,132</u>
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, 2020, the employer's share of the normal costs will increase from 10.221% of salaries to 11.031%, and the employer's lump sum payment of unfunded liability will increase from \$35,565 to \$52,786 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 shown in the adopted budget for FY 2019-20.
- 54010 Workers' Comp. \$1,000  
The Commission obtains this coverage from the Special District Risk Management Authority. The FY 2020-21 amount is an estimate of SDRMA dues and premiums, net of any credits.
- SUBTOTAL SALARIES AND BENEFITS \$388,400**

**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 \$6,400  
This amount provides for membership in the California Associations of LAFCOs and the California Special Districts Association.

- 62111 Computer Hardware \$300  
This amount is budgeted at the same amount shown in the adopted budget for FY 2019-20.
- 62214 Duplicating \$1,600  
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 amount is budgeted at the same amount shown in the adopted budget for FY 2019-20.
- 62221 Postage \$1,000  
This is the cost of mailing public notices and regular correspondence. Amount reflects the budgetary trend in recent years.
- 62222 Subscriptions \$500  
This amount is budgeted at the same amount shown in the adopted budget for FY 2019-20.
- 62223 Supplies \$1,000  
This amount represents office supplies. Amount reflects the budgetary trend in recent 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 \$10,000  
This amount covers the charges from the County I.T. Department regarding LAFCO's computers, printers, mapping system, and other data bases. Amount reflects the budgetary trend in recent years and staff's takeover of mapping responsibilities.
- 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 \$9,000  
The County charges LAFCO rent for its office on the third floor of the Governmental Center. The annual rent has been increased from \$7,905 to \$8,415. Additionally, the County charges LAFCO to store LAFCO's old records in the County warehouse and to retrieve them when requested.
- 62856 Miscellaneous Expenses \$6,000  
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.
- 62890 Books \$200  
This entry is used to purchase books and other written materials. This amount is budgeted at the same amount shown in the adopted budget for FY 2019-20.
- 62910 Airfare \$3,000  
This amount 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  
This amount is budgeted to allow Commissioners and staff members to attend training sessions, workshops, and annual conferences. It is budgeted as a lump sum.
- 62924 Meals \$600  
This amount is budgeted at the same amount shown in the adopted budget for FY 2019-20.
- 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. This amount is budgeted at the same amount shown in the adopted budget for FY 2019-20.
- 62930 Registrations \$5,400  
Workshop and conference registrations are budgeted to pay for Commissioners and staff members to attend conferences and workshops. This amount is budgeted at the same amount shown in the adopted budget for FY 2019-20.
- SUBTOTAL SUPPLIES AND SERVICES** **\$268,700**

RECAP OF PROPOSED BUDGET:	
SALARIES AND BENEFITS	\$388,400
SUPPLIES AND SERVICES	<u>\$268,700</u>
<b>TOTAL</b>	<b>\$657,100</b>