

OBJECT LEVEL/ACCOUNT	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	
	FINAL BUDGET	FINAL BUDGET	AS OF 6/7/2022	PROPOSED BUDGET	
<b>EXPENDITURES*</b>					<b>NOTES</b>
Commissioner Stipends	\$1,200.00	\$4,800.00	\$3,500.00	\$7,167.20	If stipend is continued with employee status. Plus employer share of social security and medicare of 7.65%. Additional \$2,000 added to pay for back payments for 2019-2022 for social security and medicare.
Liability Insurance and Workers Comp Insurance	\$2,398.00	\$2,648.06	\$2,648.06	\$3,699.00	Based on maximum estimate received from SDRMA and minimum rate for Workers Comp coverage of \$555 from the State Compensation Insurance Fund.
Memberships	\$1,767.00	\$1,754.00	\$1,754.00	\$1,815.00	CALAFCO dues increased according to CPI of 4.9% from \$1254 to \$1,315. \$500 CSDA membership.
Office Expense – Printing	\$800.00	\$800.00	\$214.80	\$400.00	A majority attributed to agenda packet printing. Because Commissioners are not receiving printed agendas, this cost is greatly reduced.
Postage	\$300.00	\$300.00	\$58.03	\$150.00	Same as printing.
Communications	\$900.00	\$1,100.00	\$1,161.13	\$500.00	Moving phone number to County system. Exact cost is unknown but will be lower than current AT&T costs at \$75 per month. Estimate based on \$25 per month. Anticipate continuing Zoom services at \$14.99 per month and discontinuing 800 number if contract is amended.
Office expenses/Board Room rental/general	\$300.00	\$600.00	\$500.58	\$750.00	Online Cloud services \$450 plus \$300 for incidentals
Professional Svcs. – Legal Counsel	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	Could be more if the Commission desires to seek a reconsideration regarding employment status from IRS.
Professional Svcs. – LAFCo Staff	\$43,000.00	\$42,000.00	\$38,500.00	\$45,000.00	\$3750 per month with contract amendment. No anticipated Deputy EO time.
LAFCo Clerk Costs	\$1,120.00	\$1,120.00	\$825.00	\$1,120.00	\$120 per meeting, plus \$400 for clerk services.
Publications/Legal Notices	\$1,000.00	\$800.00	\$0.00	\$800.00	While some portion is related to projects with associated fee deposits, it is good to have some extra for unanticipated costs such as in FY18-19. Additionally, there will be associated costs should LAFCO initiate reorganizations. However, without local newspapers in print, publication costs have greatly reduced.
Personal Mileage - Commissioners	\$1,500.00	\$1,500.00	\$385.54	\$1,500.00	It is anticipated that meetings will go back to in person where Commissioners will be driving.
Transportation & Travel (Special)	\$3,000.00	\$5,000.00	\$0.00	\$5,000.00	Conference for 2 Commissioners and 1 staff, Staff workshop for staff. Conference in Newport Beach Oct 19 - Oct 21.
MSR/SOI Updates/Special Projects	\$24,000.00	\$26,000.00	\$18,750.00	\$25,000.00	Work plan - Supplement fire reorganization efforts, continued support of cemetery district reorganization, perhaps a countywide fire MSR to consider fire reorganization options.
County Contract and Misc. Services	\$1,300.00	\$1,000.00	\$509.00	\$1,000.00	For accounting with County. Depends on amount of time spent, which could fluctuate, but has consistently been below \$1,000.
Health Insurance-Gullixson	\$8,000.00	\$7,800.00	\$7,927.00	\$8,500.00	Payments went from 631.63 to 689.40 this year. Future changes are unpredictable. Recommend slight increase from current years rate.
PERS Unfunded Liability	\$6,804.00	\$177.00	\$527.00	\$527.00	Minimum \$350 payment for GASB payment and \$177 required payment last year. May change with updated actuarial report in June.
LAFCo File Management - Scanning	\$3,700.00	\$3,000.00	\$245.00	\$3,000.00	
Agency Training	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Services &amp; Supplies</b>	\$103,089.00	\$102,399.06	\$77,505.14	\$107,928.20	
<b>RESERVE FUND</b>	\$7,000.00	\$10,000.00	\$10,000.00	\$10,000.00	Adopted policy in Bylaws to maintain a \$100,000 reserve fund. Current balance is \$63,987.13.
<b>CONTINGENCY</b>	\$5,000.00	\$5,000.00	\$1,000.00	\$5,000.00	Continued concerns regarding current LAFCo computer.
<b>TOTAL LAFCO BUDGET</b>	\$115,089.00	\$117,399.06	\$88,505.14	\$122,928.20	
<b>REVENUES AND DEPOSITS</b>					
Anticipated Cash Balance as of July 1st	-\$14,000.00	-\$18,000.00	\$19,000.00	-\$19,000.00	
ANTIC FEE DEPOSIT LIABILITIES	-\$5,000.00	-\$5,000.00	\$3,411.62	-\$5,000.00	While many applications are anticipated. The specific number in this FY cannot be predicted. Additionally, generally doesn't fund operations, just covers costs associated with applications.
Interest	\$0.00	\$0.00	\$77.64	\$0.00	Interest is directed to Reserve Fund. Does not contribute to operating budget. County has confirmed that interest will post to Reserve Account.
City Share – LAFCO Cost	\$48,044.50	\$47,199.53		\$49,464.10	
County Share – LAFCO Cost	\$48,044.50	\$47,199.53		\$49,464.10	
<b>Total Due from Other Gov'ts.</b>	\$96,089.00	\$94,399.06		\$98,928.20	