

Attachment #1

Budget Spreadsheets

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 17-18	ACTUAL YEAR-END FY 18-19	PROJECTED YEAR-END FY 19-20	ADOPTED	FORECAST	FORECAST	FORECAST
					FY 20-21 Year 1	FY 21-22 Year 2	FY 22-23 Year 3	FY 23-24 Year 4
					Extra Pay Period	--	No Amortization	Retirement
	SALARIES AND BENEFITS							
1010	Earnable Compensation	\$ 477,488	\$ 503,704	\$ 485,548	\$ 507,972	\$ 495,324	\$ 515,205	\$ 511,784
1030	Auto and Cell Phone Allowances	17,000	19,269	9,735	9,485	9,135	9,100	9,100
1035	Overtime							
1045	Termination Payment							
1110	General Member Retirement	124,459	173,050	185,575	183,251	178,626	185,635	184,309
1130	Survivors Benefits	224	179	176	183	176	176	176
1135	Retirement Subsidy (no longer active)	16,980	1,995					
1200	Medical Premium Subsidy	52,779	53,970	55,906	55,860	58,370	58,147	58,147
1205	Long-Term Disability	955	1,068	1,110	1,184	1,154	1,195	1,200
1207	Vision Care Insurance	822	782	779	812	782	779	779
1215	Dental Insurance Subsidy	1,235	1,230	1,237	1,282	1,235	1,230	1,230
1222	Short-Term Disability	3,756	4,990	5,636	6,072	5,915	6,111	6,137
1225	Social Security Medicare	6,170	6,277	5,827	6,170	6,871	6,261	7,164
1235	Workers' Compensation	2,160	3,019	1,152	5,266	5,132	5,311	5,334
1240	Life Insurance & Medical Trust Fund	6,986	9,251	9,906	11,853	15,109	17,904	17,893
1305	Medical Reimbursement Plan	3,840	3,900	5,496	6,392	5,085	6,432	6,432
1310	Annuitant Employee Medical (no longer active)	12,264	3,774					
1314	457/401a Contribution	1,498	2,695	2,929	3,378	3,282	3,388	3,426
1315	401k Contribution	28,405	35,173	37,051	39,482	33,677	39,818	39,991
	TOTAL SALARIES & BENEFITS	\$ 757,022	\$ 824,325	\$ 808,062	\$ 838,641	\$ 819,872	\$ 856,689	\$ 853,100
	Staffing (Full time equivalent units)	5.5	5.25	5.0	5.0	5.0	5.0	5.0
	SERVICES AND SUPPLIES							
	General Services & Supplies							
2031	Payroll System Services			\$ 654	\$ 826	\$ 842	\$ 859	\$ 876
2035	Communications							
2037	COMNET Charge (ISF)	\$ 3,777	\$ 3,593	3,148	3,434	3,503	3,573	3,645
2040	Relocation Charges - Phone Service	3,151		0				
2041	Phone Service/Outside Company	4,295	8,644	7,598	8,400	8,568	8,739	8,914
2043	Electronic Equipment Maintenance	6,159	92	-	-	-	-	-
2075	Membership Dues	9,973	10,303	11,822	12,039	12,280	12,525	12,776
2076	Tuition Reimbursement	950	-	999	1,000	1,020	1,040	1,061
2080	Publications	4,218	2,723	3,448	3,343	3,410	3,478	3,547

Attachment #1

Budget Spreadsheets

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 17-18	ACTUAL YEAR-END FY 18-19	PROJECTED YEAR-END FY 19-20	ADOPTED	FORECAST	FORECAST	FORECAST
					FY 20-21 Year 1	FY 21-22 Year 2	FY 22-23 Year 3	FY 23-24 Year 4
					Extra Pay Period	--	No Amortization	Retirement
2085	Legal Notices	20,698	21,188	12,180	11,250	11,475	11,705	11,939
2090	Building Expense	103,019	6,466	7,627	7,000	7,140	7,283	7,428
2115	Computer Software	1,707	3,054	2,259	3,054	3,115	3,178	3,241
2125	Inventoriable Equipment				-	-	-	-
2130	Moving Expenses							
2135	Utilities			2,557				
2180	Electricity	2,778	3,576	5,817	7,200	7,344	7,491	7,641
2182	Electricity	2,372		-				
2195	Reimbursement Services and Supplies							
2245	Other Insurance	10,013	14,285	12,683	14,238	14,523	14,813	15,109
2305	General Office Expense	8,629	4,918	4,354	1,250	1,275	1,301	1,327
2308	Credit Card Clearing Account	2,046	(1,276)	311	-	-	-	-
2309	Visa Temp Card			-				
2310	Postage - Direct Charge	14,683	7,121	9,201	5,316	5,422	5,531	5,641
2315	Records Storage	606	808	1,305	900	918	936	955
2316	Surplus Handling			-				
2323	Reproduction Services	2,000	162		-	-	-	-
2335	Temporary Services	132	699	89	-	-	-	-
	Consultant & Special Services:							
2400	Legal Counsel	130,898	94,182	39,584	30,870	31,487	35,496	39,787
2405	Auditing	10,819	8,000	14,528	11,668	11,901	12,139	12,382
2410	Data Processing		12,851	11,255	8,439	8,608	8,780	8,956
2414	Application Development Maint.			-	-	-	-	-
2415	COWCAP	8,458	10,109	13,328	7,345	7,492	7,642	7,795
2416	Enterprise Printing			36	31	32	32	33
2418	Enterprise Data Storage			8,459	7,200	7,344	7,491	7,641
2420	Wireless Device Access	199	300	262	286	292	298	303
2421	Desktop Support Services	15,568	17,417	14,761	15,085	15,387	15,695	16,009
2424	Environmental Consultant	8,590	10,605	25,526	10,600	10,812	11,028	11,249
2444	Security Services	1,267	480	691	492	502	512	522
2445	Other Professional Services	137,937	96,029	64,545	34,161	46,071	44,072	45,093
2449	Outside Legal (Litigation & Special Counsel)		3,216	4,115	-	-	-	-
2450	Application Development Support		-	-	-	15,000	10,000	10,000
2460	GIMS Charges	13,500	13,518	13,500	16,500	16,830	17,167	17,510

Attachment #1

Budget Spreadsheets

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 17-18	ACTUAL YEAR-END FY 18-19	PROJECTED YEAR-END FY 19-20	ADOPTED FY 20-21 Year 1	FORECAST FY 21-22 Year 2	FORECAST FY 22-23 Year 3	FORECAST FY 23-24 Year 4
					Extra Pay Period	--	No Amortization	Retirement
	Lease/Purchases:			-				
2895	Rent/Lease Equipment (copier)	6,034	5,289	6,004	5,100	5,202	5,306	5,412
2905	Office/Hearing Chamber Rental	100,455	99,052	99,474	101,201	103,225	71,629	73,062
	Travel Related Expenses:			-				
2940	Private Mileage	4,374	4,952	4,025	4,632	4,725	4,819	4,916
2941	Conference/Training	5,422	5,231	5,205	4,710	4,804	4,900	4,998
2942	Hotel	6,739	5,886	6,151	7,610	7,762	7,917	8,076
2943	Meals	780	456	724	1,100	1,122	1,144	1,167
2944	Car Rental	260	-	-	-	-	-	-
2945	Air Travel	3,291	1,011	1,792	800	816	832	849
2946	Other Travel	665	122	848	300	306	312	318
	Other:			0				
5012	Services Out (Staples)	185	283	2619.44	3,600	3,672	3,745	3,820
TOTAL SERVICES & SUPPLIES		\$ 656,644	\$ 475,345	\$ 423,483	\$ 350,981	\$ 384,226	\$ 353,410	\$ 363,999
TOTAL EXPENDITURES		\$ 1,413,665	\$ 1,299,670	\$ 1,231,546	\$ 1,189,622	\$ 1,204,099	\$ 1,210,099	\$ 1,217,099
	RESERVES (Increases)							
6000	Contingency (Assigned)							
6010	Net Pension Liability Reserve (Committed)				43,852	43,852	43,852	43,852
6025	General Reserve (Assigned)					25,000	25,000	25,000
6030	Compensated Absences Reserve (Committed)				32,477	23,000	20,000	13,000
6035	Salary Reserve for Extra Pay Period (Committed)					3,000	3,000	3,000
TOTAL CONTINGENCIES & RESERVES		\$ -	\$ -	\$ -	\$ 76,329	\$ 91,852	\$ 88,852	\$ 81,852
TOTAL APPROPRIATION		\$ 1,413,665	\$ 1,299,670	\$ 1,231,546	\$ 1,265,951	\$ 1,295,951	\$ 1,298,951	\$ 1,298,951

Attachment #1

Budget Spreadsheets

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 16-17	ACTUAL YEAR-END FY 17-18	ACTUAL YEAR-END FY 18-19	PROJECTED YEAR-END FY 19-20	ADOPTED	FORECAST	FORECAST	FORECAST
						FY 20-21 Year 1	FY 21-22 Year 2	FY 22-23 Year 3	FY 23-24 Year 4
						Extra Pay Period	--	No Amortization	Retirement
	CONTRIBUTION REVENUES								
	Use of Money:								
8500	Interest	\$ 9,318	\$ 12,561	\$ 16,191	\$ 15,823	\$ 19,000	\$ 19,000	\$ 22,000	\$ 22,000
	Mandatory Contribution from Governments:								
8842	Apportionment	926,223	1,009,583	1,105,497	1,090,497	1,120,497	1,150,497	1,150,497	1,150,497
	Fees and Deposits (Current Services):								
9545	Individual Notice	27,507	6,351	8,916	5,429	11,000	11,000	11,000	11,000
9555	Legal Services	10,311	42,206	70,067	14,050	19,400	19,400	19,400	19,400
9595	Protest Hearing	34,000	3,000	3,000		6,000	6,000	6,000	6,000
9655	GIMS Fees	5,015	8,430	825	1,055	765	765	765	765
9660	Environmental	7,145	4,546	10,619	5,705	10,400	10,400	10,400	10,400
9800	LAFCO Fees	117,531	52,821	69,389	62,895	68,889	68,889	68,889	68,889
	Total Fees and Deposits	201,509	117,354	162,816	89,135	116,454	116,454	116,454	116,454
	TOTAL CONTRIBUTION REVENUES	1,137,049	1,139,498	1,284,504	1,195,454	1,255,951	1,285,951	1,288,951	1,288,951
	OTHER REVENUES								
9910	Prior Year Activity (refunds, collections)	\$ (20,757)	\$ 2,438	\$ (373)					
9930	Miscellaneous Revenues	345	2,140	265	580				
9970	Carryover of Open Proposals/Projects	42,219	5,058	(50)		10,000	10,000	10,000	10,000
9970	Carryover from Prior Year, Assigned	296,065	101,741	50					
9973	State-dated Checks			1,000	38				
9970	SBCERA Contributions			(184,963)					
	TOTAL OTHER REVENUES	317,873	111,377	(184,071)	618	10,000	10,000	10,000	10,000
	TOTAL REVENUES	\$ 1,454,922	\$ 1,250,875	\$ 1,100,434	\$ 1,196,072	\$ 1,265,951	\$ 1,295,951	\$ 1,298,951	\$ 1,298,951
	Note: Spreadsheet utilizes the cash basis of accounting and does not include accrual/reversal data.								

Attachment #3

Salaries and Benefits Detail

Account		Charge Measurement	Rate Inc/Dec	Total
1010	Earnable Compensation	Per Salary Schedule	Increasing 5.1%	\$ 507,971.67
	<i>Includes step increases (3 employees), 2% longevity pay for those with 15 yrs (3 employees), & leave cashouts. No COLA.</i>			
1030	Auto & Phone Allowances	Auto Allowance (\$300 per pay period)	--	\$ 9,485.00
		Mobile Phone Allowance (\$50 per pay period)	--	
	<i>Executive Officer auto and phone allowances, per Benefit Plan.</i>			
1110	General Member Retirement	Tier 1 (35.76%)	Decreasing 5.9%	\$ 183,250.84
		Tier 2 (33.24%)	Decreasing 6.7%	
	<i>Contributions to retirement plan. Per SBCERA and Retirement Board adopted rates.</i>			
1130	Survivors Benefits	\$1.35 per pay period per employee	--	\$ 182.93
	<i>The survivor benefit is provided by SBCERA in lieu of Social Security's death benefits since members do not participate in Social Security. General members pay a contribution each pay period to fund this benefit.</i>			
1200	Medical Premium Subsidy	\$529.94 per period (employee +2): 2 employees	--	\$ 55,860.42
		\$379.03 per period (employee +1): 2 employees	--	
		\$243.33 per period (employee +0): 1 employee	--	
	<i>A subsidy is provided to offset employee medical premiums.</i>			
1205	Long-Term Disability	0.24% of Base Pay	--	\$ 1,184.46
	<i>Long-term disability insurance.</i>			
1207	Vision Insurance	\$5.99 per employee per period	--	\$ 811.65
	<i>Vision insurance.</i>			
1215	Dental Insurance Subsidy	\$9.46 per employee per period	--	\$ 1,281.83
	<i>A subsidy is provided to offset employee dental premiums.</i>			
1222	Short-Term Disability	Short-term disability insurance (1.18% of Base Pay)	--	\$ 6,071.54
		FMLA program charge (\$1.83 per employee per period)	--	
	<i>Short-term disability insurance & admin cost for family medical leave.</i>			
1225	Social Security Medicare	1.412% of Earnable Compensation	--	\$ 6,169.86
	<i>Contribution to Social Security Medicare for those entering after 1985 (4 employees).</i>			
1235	Workers' Compensation	1.07% of Base Pay	--	\$ 5,265.90
	<i>Purchased through Special Districts Management Authority (SDRMA), a joint powers authority.</i>			
1240	Life Insurance & Med Trust Fund	Life Insurance (\$1.75 per employee per period)	Decreasing 4.0%	\$ 11,853.32
		Variable Life Insurance (\$1,059 for 3 employees)	--	
		Retirement Medical Trust Fund (\$10,556 for 5 employees)	Increasing 15.1%	
	<i>(1) Life Insurance is a benefit for all employees. (2) Employees may purchase Variable Life Insurance, which has an employer contribution. (3) LAFCO contributes to a Retirement Medical Trust Fund for employees with over 5 years of service (5 employees). One employee becomes eligible this year.</i>			
1305	Medical Reimbursement Plan	Medical Reimbursement (up to \$40 per employee/period)	--	\$ 6,392.00

Attachment #3

Salaries and Benefits Detail

Account		Charge Measurement	Rate Inc/Dec	Total
		Healthy Lifestyles (gym, \$324 per employee - 3)	--	
1314	457/401a Contribution	1% match for Executive Officer, 0.5% for all others	--	\$ 3,377.85
	<i>LAFCO matches employee contributions to the 457 savings plan of the County up to 0.5% for Groups B and C, and 1% for Group A (Executive Officer).</i>			
1315	401k Contribution	8% match for Group A & B, 6% match for Group C	--	\$ 39,481.88
	<i>LAFCO matches employee contributions to the 401(k) savings plan of the County up to 8% for Groups A and B, and up to 6% for Group C (Analyst-GIS).</i>			
TOTAL SALARIES AND BENEFITS				\$ 838,641.14

Attachment #4

Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2031	Payroll System Services	\$6.35 per payroll warrant (26), 5 employees	Decreasing 17%	\$ 825.50
	<i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i>			
2037	COMNET Charge	\$31.80 per line (9) per month	Decreasing 2%	\$ 3,434.40
	<i>Phone line. Includes support services.</i>			
2041	Outside Phone - Verizon	\$700 per month	--	\$ 8,400.00
	<i>Fiber optic data line from Verizon.</i>			
2043	Electronic Equip. Maint.	No activity		\$ -
	<i>County ISD services for data line installation.</i>			
2075	Membership Dues	CSDA: \$1,377	--	\$ 12,039.00
		CALAFCO: \$10,662	Increasing 3%	
	<i>Membership in Professional Associations.</i>			
2076	Tuition Reimbursement	One employee at max reimbursement	No change	\$ 1,000.00
	<i>Pursuant to the LAFCO Benefits Plan, employees can be reimbursed for up to \$1,000 for approved tuition, course/seminar or degree related expenses, and membership dues in professional organizations.</i>			
2080	Publications	CA Land Use & Planning Law: \$101.00	--	\$ 3,342.82
		CA Annotated Code Books: \$218.08/month	Increasing 7%	
		CA Planning & Development: \$222	--	
		County calendars: \$8.90 each (5)	--	
		Longtin's CA Land Use: \$78.60	--	
		CEQA desktop book: \$100.00	--	
	<i>Purchase or subscription to professional publications related to LAFCO study areas.</i>			
2085	Legal Notices	General paper: \$750 per hearing (6)	--	\$ 11,250.00
		Local Paper: \$750 for 6 hearings	--	
		Protest hearing: \$750 per protest hearing (3)	--	
	<i>Legal and policy requirement for notices: hearing, protest hearing, public member vacancy, etc... An eighth-page display ad in general newspapers is required for the countywide service reviews and when advertisement is authorized in-lieu of individual landowner and/or registered voter notice.</i>			
2090	Building Expense	HVAC: \$325 per quarter	--	\$ 7,000.00
		Janitorial: \$475 per month	--	
	<i>Ongoing maintenance of the staff office.</i>			
2115	Software	Laserfische archiving: \$1,313.00 annual	--	\$ 3,054.32
		Microsoft licenses: \$1,741.32 annual	--	
	<i>Purchases, subscriptions, and updates of software and online programs, to include digital archiving software for LAFCO to maintain its records in perpetuity per Government Code Section 56382.</i>			
2125	Inventoriable Equipment	No activity		
	<i>Purchase of equipment with a value over \$5,000.</i>			
2180	Electricity	\$600 per month	Increasing 20%	\$ 7,200.00

Attachment #4

Services and Supplies Detail

Account	Charge Measurement	Increase/Decrease	Total	
	<i>LAFCO is responsible for electicity payments while located at the train depot.</i>			
2245	Other Insurance	\$14,328 annual	--	\$ 14,238.00
	<i>Liability insurance (property, general, personal, employment, benefits, auto) errors and omissions, and employee dishonesty coverage. Purchased through the Special District Risk Management Authority (SDRMA).</i>			
2305	Office Expense	Petty Cash Reimbursement: \$250 per quarter	--	\$ 1,250.00
		Paper shredding: \$50	--	
		HP Printer cartriges:\$200	--	
	<i>Expenses to run the office such as office supplies and non-inventoriable items.</i>			
2308	Credit Card Clearing			\$ -
	<i>Clearing account for credit card issued to the Executive Officer. All charges post to this account temporarily with charges then transferred to the appropriate accounts.</i>			
2310	Postage	Months with hearings (6): \$400 per month	Decreasing 20%	\$ 5,316.00
		Months with no hearings (6): \$200 per month	--	
		Mail delivery: \$6.50 per stop (22 per month)	Decreasing 31%	
	<i>On avg. USPS rates increasing 10%. County mail handling increasing 18%. LAFCO implementing more digital circulation as cost savings, which reduce costs overall.</i>			
2315	Record Storage	\$70 per month	Decreasing 7%	\$ 900.00
	<i>Off-site retention of records. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity.</i>			
2323	Reproduction	No activity		\$ -
	<i>Printing activity outside of the LAFCO office (County Printing Services, Kinkos, etc.).</i>			
2335	Temp Services	No activity		\$ -
	<i>Use of temporary services for clerical support.</i>			
2400	Legal			\$ 30,870.00
		Months with hearings (6): \$3,600 per month	Increasing 3.0%	
		Months with no hearings (6): \$1,500 per month	Increasing 3.0%	
	<i>Contract with Best, Best, and Krieger for general and special counsel. Costs related to a proposal are recoverable pursuant to Commission policy. Payments received for cost recovery are deposited into Revenue Account 9555.</i>			
2405	Auditing	SBCERA costs for GASB 67 & 68: \$3,018	--	\$ 11,668.00
		BB&K response: \$250	--	
		Independent auditor: \$8,000	Increasing 5%	
	<i>Contract with Davis Farr LLP for independent auditing services. SBCERA is required to determine the unfunded liability for its participants and by legislative action can charge for that requirement.</i>			
2410	IT Infrastructure	\$117.21 per email address (6) per month	Decreasing 4%	\$ 8,439.12
	<i>Support of computer/server systems, email, wide area network, internet access, IT security, virus protection, help desk, and data center.</i>			

Attachment #4

Services and Supplies Detail

Account	Charge Measurement	Increase/Decrease	Total
2414	Application Development Maint. <i>County ISD services for upgrades to applications such as website.</i>	Year 2: \$11,000 for migration of website to new architecture	-- \$ -
2415	COWCAP <i>The County Auditor charges for county-related costs incurred in the prior year.</i>	\$7,345 per County COWCAP publication	Decreasing 45% \$ 7,345.00
2416	Enterprise Printing <i>Printing from County's enterprise server related to payroll.</i>	Per print impression, annual estimate	-- \$ 31.00
2418	Enterprise Data Storage <i>High-speed enterprise data storage services, including data backup and recovery.</i>	\$704.72 per month, based on storage allocation	Anticipated to dec. by 1/3 \$ 7,200.00
2420	Wireless Device Access <i>Phone sync to County email.</i>	\$23.83 per user per month	-- \$ 285.96
2421	Desktop Support Services <i>County tech support & monitoring for computers and applications.</i>	\$139.68 per computer (9) per month	Increasing 4% \$ 15,085.44
2424	Environmental <i>The Commission contracts with an independent consultant, Tom Dodson and Associates, for the environmental assessment associated with its proposals. Most environmental consultant costs are billable under the Commission's existing fee schedule. Payments received for cost recovery are deposited into Revenue Account 9660.</i>	Consultant work, per contracted rate, 11 proposals File with County Clerk, 14 actions, \$50 each	-- -- \$ 10,600.00
2444	Security <i>Maintain and monitor the security system.</i>	\$123 per quarter	Increasing 5% \$ 492.00
2445	Other Professional Services <i>This account is for outside services to assist in processing applications and service reviews as well as conducting Commission hearings. Staffing support from Bob Aldrich will correspond with proposal activity levels. Governance training will include one course: LAFCO 101.</i>	Surveyor proposal review: \$450 each proposal (14) Commissioner stipend: \$200 per hearing (6) ROV: \$100.60 per hour (14) Bob Aldrich for staffing: \$75/hr for 0 hours County processing of quarterly taxes: \$1,000/quarter County work on apportionment: \$5,6866 Video recording of hearings: \$360 per hearing (6) Commissioner stipend for SoCal LAFCO: \$200 per mtg. (4) Governance Training: LAFCO 101 (incidentals of \$427)	-- -- -- -- -- -- -- -- -- -- Charge eliminated \$ 34,161.40
2449	Outside Legal <i>Legal services conducted through special contract for either litigation or when a conflict of interest waiver is not granted. For proposals not initiated by the Commission, the applicant agrees to indemnify the Commission against legal costs. Payments received for cost recovery are deposited into Revenue Account 9660.</i>	Per special counsel rate	\$ -

Attachment #4

Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2450	System Development	per County rate schedule		\$ -
	<i>County support to develop new software programs or systems. None anticipated.</i>			
2460	GIMS	Aerial Imagery \$1,000 per user (3)	--	\$ 16,500.00
		Street Network Subscription: \$10,500 flat fee	--	
		ArcMap Desktop - GIMS license: \$1,000 per user	--	
	<i>Generation & maintenance of digitized maps & aerial images, access to County's parcel & street layers.</i>			
2895	Copier	\$425 per month	Increasing 6%	\$ 5,100.00
	<i>LAFCO implementing more digital circulation as cost savings.</i>			
2905	Rent	Hearing Chambers: \$405 per hearing (6)	--	\$ 101,200.69
		Amortization Payment: \$8,448.33 quarterly	--	
		Office Lease & Common Area Expense: \$16,244 quarterly	Increasing 3%	
	<i>Use of Norton Conference Center for hearings, amortizing the renovations of the staff office for 60 monthly payments, and office lease with associated costs for common area expenses such as security, landscaping, lighting, etc.</i>			
2940	Private Mileage	ESRI Conference San Diego, 1 staff: \$132	--	\$ 4,632.10
		Employee travel, misc.: \$55	--	
		CALAFCO Conf. Monterey, 6 cars	--	
		CALAFCO Staff Workshop Orange, 1 auto: \$440	--	
		Commissioner So Cal participation, 4 trips: \$220	--	
		Commissioner Hearings (6): \$2,502.50	--	
	<i>Commissioners and staff private auto mileage at the IRS rate, excluding the Executive Officer.</i>			
2941	Conference/Training	CALAFCO Staff Workshop Orange: \$360 each (2)	--	\$ 4,710.00
		CALAFCO Conference Monterey \$570 each (7)	--	
	<i>The CALAFCO Staff Workshop will be held in Orange, with 2 staff budgeted.</i>			
	<i>The CALAFCO Conference will be held in Sacramento, with 5 Commissioners and 2 staff budgeted.</i>			
2942	Hotel	CALAFCO/So Cal participation: \$200 per night (1)	--	\$ 7,610.00
		ESRI Conference San Diego: \$300/night, 1 staff, 3 nights	--	
		CALAFCO Conf. Mont., \$250/night, 7 people, 3 nights	--	
		CALAFCO Staff Work. Orange: \$210/night, 2 staff, 3 nights	--	
	<i>Hotel charges for Commissioners and staff on LAFCO business.</i>			
2943	Meals	Staff travel: \$50	--	\$ 1,100.00
		ESRI Conference San Diego: \$50/day, 1 staff, 3 days	--	
		CALAFCO Conference Monterey \$350 for 7 people	--	
		CALAFCO Staff Workshop Orange: \$50 for 2 staff	--	
		So Cal participation - Staff: \$50/trip (4)	--	
		So Cal participation - Commissioner: \$50/trip (2)	--	
	<i>Meal charges for Commissioners and staff on LAFCO business. Per diem max \$50/day.</i>			

Attachment #4

Services and Supplies Detail

Account		Charge Measurement	Increase/Decrease	Total
2944	Car Rental	No activity		\$ -
	<i>Car rental by Commissioners or staff.</i>			
2945	Air Travel	CALAFCO participation: \$200/trip (4)		\$ 800.00
	<i>Airfare on Southwest Airlines for approved travel to Sacramento.</i>			
2946	Other Travel	CALAFCO participation: \$75/trip (4)		\$ 300.00
	<i>Miscellaneous travel charges such as parking and taxi charges.</i>			
5012	Staples Office Supply	\$300 per month utilizing County's contract.	--	\$ 3,600.00
TOTAL SERVICES AND SUPPLIES				\$ 350,980.75

Attachment #5

Revenues Detail

Account		Charge Measurement	Rate Inc/Dec	Total
8500	Interest	County Interest Pool returns	Variable	\$ 19,000
	<i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly.</i>			
8842	Apportionment		Increasing 2.8%	\$ 1,120,497
	<i>Govt Code §56381 requires that the net costs for LAFCO be apportioned equally to those seated on the Commission: the County, the 24 Cities, and the 51 Independent Special Districts within the County of San Bernardino. The proposed apportionment to the County, Cities, and Independent Special Districts is \$373,499 each. The County Auditor will be required to apportion this amount on July 1, 2020 pursuant to the requirements of law and Commission policies.</i>			
8545	Individual Notice	\$1,000 deposit	--	\$ 11,000
	<i>This account is for landowner and registered voter notification requirements. This \$1,000 deposit is applied to proposals and development-related service contract less refunds. Should a proposal require individual notice due to the extension of a special tax, then the proponent will be required to submit a deposit for the direct costs to produce and mail the individual notices.</i>			
9555	Legal Services	\$2,000 for proposals; \$700 for applicable service contracts	--	\$ 19,400
	<i>This account is for deposits for legal services which are calculated at \$2,000 for proposals and \$700 for service contracts requiring a hearing.</i>			
9595	Protest Hearing	\$1,500	--	\$ 6,000
	<i>The account is for deposits related to the processing of the protest hearing which are calculated at \$1,500 each. Should a proposal require individual notice due to the extension of a special tax, then the proponent will be required to submit a deposit for the direct costs to produce and mail the individual notices.</i>			
9655	GIMS Fees	LAFCO Fee Schedule, based on acreage	--	\$ 765
	<i>This account is for receipt of revenue to recover the costs associated with the County's digital maps for sphere or boundary changes, maintenance and updates. The charge is based upon the acreage of each consideration area.</i>			
9660	Environmental	\$1,000 for proposals; \$750 for applicable service contracts	--	\$ 10,400
	<i>Deposits for environmental review processing are calculated at \$1,000 for proposals and \$750 for service contracts requiring a hearing.</i>			
9800	LAFCO Fee	LAFCO Fee Schedule, based on region and acreage	Increasing w/ CPI	\$ 68,889
	<i>Revenues in this account are based on anticipated activity and conservatively calculated at the median annexation filing fee for the activity identified above.</i>			
9910	Prior Year Activity		--	\$ -
	<i>This account refunds deposits submitted by applicants less costs incurred for activity which carry over from one year to another and includes prior year payment of indemnification of legal costs.</i>			
9930	Miscellaneous Revenues		--	\$ -
	<i>This account is for revenues received for duplication of CDs, DVDs, paper copies, and other miscellaneous receipts.</i>			
9970	Carryover of Open Proposals		--	\$ 10,000
	<i>Proposals received in FY 2019-20 but still being processed will carryover unearned funds.</i>			
TOTAL REVENUES				\$ 1,265,951