

IN THE LOCAL AGENCY FORMATION COMMISSION
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

Date: May 17, 2018

PRESENT: Chairman Ed Waage, Vice-Chair Lynn Compton, Commissioners Debbie Arnold, Robert Enns, Roberta Fonzi, Marshall Ochylski and Alternate Commissioners Ed Eby and Heather Jensen

ABSENT: Commissioner Tom Murray and Alternate Commissioners Adam Hill and Jamie Irons

RESOLUTION NO. 2018-06

**RESOLUTION ADOPTING THE FISCAL YEAR 2018-19
LAFCO BUDGET**

The following resolution is now offered and read:

WHEREAS, the Executive Officer has given the notices required by law and forwarded copies of his report to officers, persons and public agencies prescribed by law; and

WHEREAS, the matter was set for public hearing at 9:00 a.m. on Thursday, April 19, 2018, and the public hearing was duly conducted and the proposed LAFCO Budget for Fiscal Year 2018-2019 was considered on Thursday, April 19, 2018;

WHEREAS, at said hearing, this Commission heard and received all oral and written protests, objections and evidence which were made, presented, or filed, and all persons present were given the opportunity to hear and be heard in respect to any matter relating to said proposed budget; and

WHEREAS, the Commission considered the Proposed LAFCO Budget at the April 19, 2018 meeting and approved it as the Adopted Budget for Fiscal Year 2018-2019 on May 17, 2018;

APPROVED AS TO FORM AND LEGAL EFFECT:



Raymond A. Biering
LAFCO Legal Counsel

Date

Exhibit A
San Luis Obispo Local Agency Formation Commission
Final Budget - Fiscal Year 2018-2019

Final 5/17/2018

EXPENDITURES SUMMARY	Current Year	Expense YTD	Proj. Yr End	Final 18-19	Inc/Dec	% Inc/Dec
Salaries	291,838	223,650	291,500	309,291	17,453	5.98%
Benefits and Taxes	215,385	162,859	212,054	228,782	13,397	6.22%
Services and Supplies	120,863	91,146	114,521	130,017	9,154	7.57%
Total Expenses	628,086	477,655	618,075	668,090	40,004	6.37%

EXPENDITURES DETAIL	Current Year	Expense YTD	Proj. Yr End	Final 18-19	Inc/Dec	% Inc/Dec
Salaries and Benefits						
Salaries	291,838	223,650	291,500	309,291	17,453	5.98%
Benefits and Taxes	215,385	162,859	212,054	228,782	13,397	6.22%
Subtotal Salaries & Benefits	507,223	386,509	503,554	538,073	30,850	6.08%
Variable Costs (%):						
FICA -Employer Match	18,094	13,163	18,094	19,176	1,082	5.98%
Medicare - Employer Match	4,232	3,515	4,300	4,485	253	5.97%
Retirement-Employer Contribution *	86,898	65,611	86,898	103,532	16,634	19.14%
Retirement-Employer for Employee	37,673	28,779	37,673	31,951	-5,722	-15.19%
Retirement - Employee Contribution *	16,665	0	16,665	21,220	4,555	27.33%
Pension Obligation Bond Payment	19,589	15,013	19,589	20,739	1,150	5.87%
SDI/SUI-Employer Contribution	2,500	0	0	2,500	0	0.00%
Fed Unemploy Tax-Employer Cont	300	0	0	300	0	0.00%
Fixed Costs (\$):						
Health Plan/Café Cash	35,100	28,779	35,100	35,100	0	0.00%
Life Insurance	0	0	0	0	0	0.00%
Def Comp - EO Employer Match	11,000	8,000	10,400	11,000	0	0.00%
Total Benefits	215,387	162,859	212,054	228,782	13,396	6.22%

* Split 1.5% pension rate increase

Services and Supplies	Current Year	Expense YTD	Proj. Yr End	Final 18-19	Inc/Dec	% Inc/Dec
Food	800	307	500	800	0	0.00%
Maintenance - Equipment	300	0	0	300	0	0.00%
Maintenance - Software	500	0	300	500	0	0.00%
CALAFCO/Other Memberships	4,400	4,708	4,708	4,400	0	0.00%
Office Supplies	2,500	1,366	2,100	2,500	0	0.00%
Commissioner/Consultant Expenses ¹⁾	11,000	6,073	8,000	19,000	8,000	72.73%
Publication/Legal Notices	800	1,285	2,500	800	0	0.00%
Rent	38,000	30,565	36,700	38,000	0	0.00%
Small Equipment	400	0	0	400	0	0.00%
Large Equipment	1,000	90	600	1,000	0	0.00%
Computer Software	500	196	400	500	0	0.00%
Employee Mileage	200	0	0	200	0	0.00%
Commissioner Mileage	1,800	563	1,400	1,800	0	0.00%
Airfare/Public Transportation	500	180	0	500	0	0.00%
Accommodations/Travel	5,000	4,432	5,000	5,000	0	0.00%
Auto Allowance	5,400	4,154	5,400	5,400	0	0.00%
Training/Conf Registration	4,500	4,350	4,500	4,500	0	0.00%
Utilities	3,700	2,798	3,800	4,000	300	8.11%
Car/Vehicle Rentals	1,000	745	1,000	1,000	0	0.00%
Postage	1,000	609	1,000	1,000	0	0.00%
Custodian	1,000	720	1,000	1,000	0	0.00%
Copying	800	298	800	800	0	0.00%
ITD-SAP/Board Chambers	850	431	700	850	0	0.00%
Phones	1,200	827	1,200	1,200	0	0.00%
County Auditor	7,713	7,713	7,713	7,991	278	3.60%
Insurance	8,000	5,944	7,200	8,000	0	0.00%
Legal Counsel/Other Co Billings	18,000	12,792	18,000	18,576	576	3.20%
Subtotal Services & Supplies	120,863	91,146	114,521	130,017	9,153	7.57%

1) Includes funding for biennial audit.

Total Expenses	628,086	477,655	618,075	668,090	40,004	6.37%
-----------------------	----------------	----------------	----------------	----------------	---------------	--------------