



LOCAL AGENCY FORMATION COMMISSION

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March 10, 2021

To: LAFCo Commissioners

From: Martha Poyatos, Executive Officer
Rob Bartoli, Management Analyst

Subject: Consideration of Adoption of Proposed Work Program and LAFCo Budget for Fiscal Year 2021-22

Budget Review Schedule and Background

Section 56381 of Cortese-Knox-Hertzberg Act, which covers adoption of the LAFCo budget requires Commission consideration of both a proposed and final budget at the following intervals:

1. By May 1, the Commission shall adopt a “proposed” net operating budget at a noticed public hearing.
2. By June 15, the Commission shall adopt a “final” net operating budget at a noticed public hearing following circulation of the recommended final budget to the County, all cities and all independent special districts.

The Act also provides that the proposed and final budgets shall be equal to the budget adopted for the previous fiscal year unless the Commission finds that reduced staffing or program costs will nevertheless allow the Commission to fulfill the purposes and programs of the Act. There is also a provision for carryover of unused funds to the subsequent year’s budget and requires that the LAFCo net operating budget be apportioned in thirds to the County, the cities and independent special districts¹. Also, because the Proposed Budget and Adopted Budget are adopted before the end of the fiscal year and include an estimate of fund balance carry over, once the current fiscal year closes and the actual fund balance carry over is determined, it is necessary for the Commission to determine

¹ Apportionment of the one-third shares to individual cities and special districts is calculated by the County Controller based on proportionate share of revenues reported in the most recent edition of the State Controller’s reports on cities and special districts. For estimation purposes, agencies can use apportionment rates used by the Controller for the current Fiscal Year.

COMMISSIONERS: WARREN SLOCUM, CHAIR, COUNTY ▪ MIKE O’NEILL, VICE CHAIR, CITY ▪ HARVEY RARBACK, CITY ▪ DON HORSLEY, COUNTY
▪ JOSHUA COSGROVE, SPECIAL DISTRICT ▪ RIC LOHMAN, SPECIAL DISTRICT ▪ ANN DRAPER, PUBLIC

ALTERNATES: KATI MARTIN, SPECIAL DISTRICT ▪ DIANA REDDY, CITY ▪ JAMES O’NEILL, PUBLIC ▪ DAVE PINE, COUNTY

STAFF: MARTHA POYATOS, EXECUTIVE OFFICER ▪ TIM FOX, LEGAL COUNSEL ▪ ROB BARTOLI, MANAGEMENT ANALYST ▪ ANGELA MONTES, CLERK

how excess or reduced fund balance shall be applied to the LAFCo budget. It is recommended that the Commission adopt a policy that any difference in fund balance shall be reconciled in the Commission's reserve by the County Budget Office and that the Executive Officer will update the Commission on the actual year end fund balance after the fiscal year closes.

Billing of One-Third LAFCo apportionment to County, Cities and Independent Special Districts

In previous budget cycles, the Commission adopted a draft proposed budget before May 1 and a final proposed budget by June 15 as required by the Cortese-Knox-Hertzberg Act. In September, the Commission would then adopt revisions to the budget to reflect the final actual fund balance for the prior fiscal year. After these revisions, LAFCo staff transmitted the budget to the County Controller's Office to invoice member agencies for their share of the one-third apportionment. Waiting to invoice cities and districts until September has resulted in a negative cash balance. To address this issue, LAFCo staff will transmit the adopted budget to the Controller by the June 15 so that the Controller can expedite invoicing funding agencies for their share of the LAFCo budget.

Proposed 2021-22 Budget

The attached draft budget includes the actual budget for 2019-2020, adopted and estimated actual for 2020-21 and the draft proposed 2021-22 Budget of \$769,299. Key items addressed in more detail below include \$5,000 in one-time funding for the purchase two new laptops needed for working remotely, \$10,170 for CALAFCO Conference and Staff Workshop attendance, and a \$10,000 increase in County Counsel. This results in an increase in the net operating budget of approximately \$35,000 and an associated increase in apportionment to funding agencies. The proposed one-third apportionment is \$210,298, an increase of \$28,819 from FY 2020-21. The 2020-21 Budget reflected reductions to minimize the impact of the LAFCo budget on the County, cities and special districts as LAFCo's funding agencies, including the removal of appropriations for meetings and conferences.

Proposed Work Program

The following draft work plan includes a summary of recent activities and upcoming goals/objectives, such as preparing Municipal Service Reviews (MSRs)/Sphere of Influence (SOI) updates and special studies, updating the Commission's policies and procedures, and other projects and activities.

MSRs/SOI Updates - LAFCO law provides that every five years the Commission shall, as necessary, review and update each SOI [Gov. Code §56425(g)]. The statute also provides that in order to prepare and update an SOI, the Commission shall conduct a MSR. San Mateo LAFCo has completed first round MSR's for all districts except Westborough Water District and all cities except Foster City, Burlingame, Hillsborough, Millbrae, San Bruno and South San Francisco.

Task	Progress	Comments
<p>Prepare Municipal Service Reviews and Sphere of Influence Studies for the following anticipated agencies: South San Francisco and Westborough Water District (in progress) San Mateo Harbor District (2021) City of East Palo Alto, East Palo Alto Sanitary District, and West Bay Sanitary District (Consultant, late 2021) San Bruno and Millbrae (late 2021) CSA-11 (later 2021) Burlingame, Hillsborough and Foster City (2022) County-wide Fire Study (2022-23) If approved by the Commission</p>	<p>On-going</p>	<p>All studies will include administrative and public hearing drafts. The MSR for City of East Palo Alto, East Palo Alto Sanitary District, and West Bay Sanitary District will be consultant prepared and funded by developers with no cost to LAFCo or member agencies</p>
<p>Process applications for boundary changes in a responsive, professional and efficient manner.</p>	<p>On-going</p>	<p>Priority is given to applications for economic development, public health and safety, or other urgent needs. Potential proposals include: CSA-11 annexation West Bay Sanitary District divestiture of solid waste Belmont annexation</p>
<p>Complete annual audits for Fiscal Year 2018-2019 and 2019-2020.</p>	<p>2018-2019 is on-going</p>	
<p>Comment on potential LAFCo applications, relevant projects & development proposals, city General Plan updates and/ or related environmental documents</p>	<p>On-going as needed</p>	
<p>Initiate informal meetings to discuss budget and policy issues with Cities, Special Districts, and County, as appropriate.</p>	<p>On-going</p>	
<p>Update contract with County</p>	<p>New</p>	<p>Proposal to update annual contract with County to better reflect services provided by County staff and departments to LAFCo</p>

Post public information on the LAFCO website and review website layout, graphics, and content for ease of public use.	On-going	San Mateo County, which hosts the LAFCo website, is in the process of updating a new website platform. This process is just starting and is likely to last into 2022
Provide Commission with regular updates of laws, policies, and procedures.	On-going	
Implement quarterly update for budget	New	Provide timely quarterly updates on budget to Commission after budget adoption
Participate in regional activities for which LAFCo has indirect or direct responsibilities, such as Plan Bay Area and Regional Housing Needs Allocation.	On-going	
Promote San Mateo LAFCo's interests in statewide issues through active participation in the California Association of Local Agency Formation Commissions (CALAFCO).	On-going	
Digital Archiving	On-going	Staff continues to digitize proposal files, meeting agendas, and meeting minutes. Staff coordinates with County staff regarding converting annexation records into digital format
Mapping program	On-going	Continue to coordinate with County staff to update maps of agencies and provide them on the LAFCo website
Policies and Procedures Updates	On-going	Committee on updating the Commission's Policy and Procedures and will be bringing recommended updates to the Commission in the coming months including a reserve policy and update administrative/budget policy

CALAFCO	On-going	Support activities including serving as the CALAFCO Deputy Executive Officer
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Estimated Actual 2020-21 Budget

The 2020-21 Adopted Budget includes appropriations for the Executive Officer, Management Analyst and shared Executive Secretary; Commission meetings; County Counsel; general operating expenditures including rent, supplies, etc.; travel; meetings and legal counsel. Staff is conservatively estimating County Counsel actual charges based on the complexity of the several anticipated applications. Revenues include fund balance carry over, application fees (estimated to come in under the projected) and the intergovernmental revenue from the County, cities and special districts.

As noted below, based on estimated revenues and expenditures, the estimated fund balance carryover to be applied to the 2020-21 fiscal year is \$38,877.

Proposed 2021-22 Budget

Salary and Benefits

Salary and benefits of \$480,336 reflects the Executive Officer position, Management Analyst, and Commissioner stipend. On a limited basis, this account is charged for extra-help staff time to assist LAFCo staff with website updates.

Services and Supplies

The Commission’s contract with the County of San Mateo includes staffing, office space, and related services. With the exception of the Controller Administrative Fees (Account 5872) which is an estimated charge, expenditures reflect service charges provided by County departments.

As a response to the need to work remotely and requirements of the County Information Service Department (ISD), LAFCo replaced two existing desktop computers with laptops for a total cost of \$5,000.

Charges from outside agencies include Memberships (Account 5331), which includes California Association of Local Agency Formation Commissions (CALAFCO) membership and California Special Districts Association (CSDA) membership and liability insurance (Account 6725) purchased from the California Special District Risk Management Authority (SDRMA). Membership with CALAFCO allows staff and the Commission access to LAFCo focused training, conferences and legislative updates. Along with access to SDRMA, membership with CSDA keeps staff apprised of issues of interest to special districts and LAFCo. The fees for FY 21-22 for CSDA are estimated.

Meetings and Conferences

CALAFCO, along with CSAC, League of Cities and CSDA, is planning to hold an in-person annual conference and staff workshop. The Meetings and Conference appropriation is estimated at \$10,170 based on the annual CALAFCO conference venue in Orange County and budgeting for staff to attend the staff conference in 2022, also in Orange County.

County Service Charges including Rent, Information Services, Controller

Controller charges are estimates pending the actual costs associated with the Controller invoicing and collecting LAFCo apportionment. The rent charges increase to \$13,587 for two workstations for LAFCo staff. The allocation for County Counsel has been increased to \$40,000 in anticipation of potential for complex proposals this fiscal year that may require additional legal review and consultation. The proposed budget includes \$4,000 for the recording of LAFCo meetings in anticipation of returning to in-person meetings. Because LAFCo relies on County offices and meeting rooms, LAFCo will follow the County policies and procedures in returning to in-person Commission meetings at the Board of Supervisors Chambers.

A-87 Charges/County Cost Allocation

A-87 is an Office of Management and Budget (OMB) circular or guideline that sets forth principles and standards for the determination of costs applicable to County programs funded by the Federal and State governments. Under the circular, the County has to observe uniformity in its allocation of costs, that is, the County cannot be selective in the allocation process whereby externally (State and Federal) funded programs are not charged equitably. Also referred to as the Countywide Cost Allocation Plan, the County uses A-87 guidelines to obtain reimbursement from Federal, State, and non-General Fund programs for departments that do not charge directly for services rendered. For example, the Controller's Office does not charge departments for payroll services. However, the cost of providing payroll services to Non-General Fund Departments and programs receiving funds from the Federal and State governments for this specific purpose is recovered through County Cost Allocation. The A-87 formula for 2021-22 allocates \$10,928 compared to \$9,861 in the current fiscal year.

Reserve

Staff recommends making no additional appropriation to the reserve of \$61,131. This allows the Commission to use the fund balance to offset agency contributions.

Application of Fund Balance Carry Over

The Commission's practice regarding fund balance has been to appropriate all or a portion of it for consulting and/or special reserve and use a portion to offset the net operating budget thereby reducing the funding obligation of the County, cities and special districts to the extent possible. In preparing the annual budget, staff has been mindful of balancing the fiscal impact of the LAFCo budget to funding entities with the Commission's mandate to carry out processing of reorganization applications and preparation of municipal service reviews and sphere studies.

This year's estimated fund balance carry over is \$38,877 to offset agency costs. The proposed draft 2021-22 budget includes no appropriation for consulting and an apportionment of \$61,131 to reserve maintaining the 2020-21 reserve amount.

Review by Budget Committee

The Budget Committee unanimously recommended approval of the Draft Proposed FY2021-22 budget

Recommendation:

1. Open the public hearing and accept public comment.
2. Consider and approve by motion the attached Proposed Budget of \$769,299.
3. Direct the Executive Officer to schedule the Final 2021-22 Budget for a public hearing at the May 19, 2021 Commission meeting and circulate it with any necessary amendments to the County, cities, and independent special districts.

Attachments

- A. Budget Spreadsheet for FY21-22
- B. Adopted FY 20-21 Budget and previous years

LAFCO PROPOSED 2021-22 BUDGET NARRATIVE

The following provides a narrative to the budget spreadsheet and reflects costs associated with LAFCo's contract with the County of San Mateo for staffing, office space, supplies and legal counsel.

Salary & Benefits (4111 through 4161)

Salary and benefits of \$516,861 includes the County position of Principal Management Analyst that serves as Executive Officer by contract with the County, Management Analyst salary and benefits, Executive Officer administrative leave cash out, experience pay for positions per County HR, workers compensation charges, and Commissioner stipend of \$100 per bi-monthly meeting. Salary and benefits increase reflects the County's Salary Schedule.

Services & Supplies

Outside Printing (5191)

Appropriation of \$1,000 for copying and printing by outside print shops for special community mailings or workshop distribution of MSRs that cannot be distributed electronically.

General Office Supplies (5193)

A flat appropriation of \$500 for incidental office supplies provided to LAFCo.

Photocopy (5196)

A flat appropriation of \$500 for incidental copies made from the Planning Department copier where the LAFCo office is located.

Postage & Mailing (5197)

Appropriation of \$1,200 for postage/ mailing service through the County mailroom.

Computer Supplies (5211)

Appropriation of \$500 for computer supplies including the use of internet hotspots to support teleworking for staff.

Computer Equipment under \$5,000 (5212)

Appropriation of \$5,000 in one-time funds to replace two existing desktops.

Software License (5212)

Appropriation of \$700 for two Microsoft 365 and Adobe licenses.

Records Storage (5218)

Appropriation of \$700 for offsite records storage.

Memberships (5331)

Estimated dues of \$16,000 for CALAFCO and California Special Districts Association.

Legal Advertising (5341)

Appropriation of \$1,200 for legal notices published in newspapers for LAFCo hearing items that require notice.

Mileage Allowance (5712)

Appropriation of \$250 for mileage reimbursement.

Video Recording of Commission Meetings

\$4,000 based on minimum of 4 hours at \$100 per hour and carry over from charges not received in FY 21-22. Six regular meetings of various duration and one potential additional meeting.

Meetings & Conferences (5721)

The Meetings and Conference appropriation is estimated at \$15,660 based on the annual CALAFCO conference venue in Orange County and budgeting for staff to attend the staff conference in 2022, also in Orange County.

Training (5733)

Appropriation of \$250 for educational classes, workshops, or training related to LAFCo or CEQA.

Fiscal Office Specialist (5814)

Appropriation of \$1,200 for a County Fiscal Office Specialist to process LAFCo accounts receivable, accounts payable, and payroll.

.5 FTE Executive Secretary (5838)

Appropriation of \$58,161 for part-time contracted Executive Secretary position. This amount includes salary, benefits, and administrative overhead charges from County Planning.

Outside Auditing Services (5842)

Allocation of \$12,700 for outside auditing services for the conclusion of the FY18-19 audit and the commencement of the FY19-20 audit.

Graphics/GIS (5848)

Appropriation of \$1,500 for GIS and other mapping services for LAFCo studies and sphere updates.

Consulting (5856)

No appropriation for consulting recommended at this time. Anticipated consulting costs for the prioritized municipal service review for the City of East Palo Alto, East Palo Alto Sanitary District and West Bay Sanitary District will be funded by developers and therefore have no impact on the LAFCo budget.

GIS (5861)

Appropriation of \$1,000 for special work completed by ISD/Public Works GIS mapping related to LAFCo applications or studies.

Controller (5872)

Estimated Cost of \$3,000 for administering the apportionment and collection of LAFCo budget to County, cities, and special districts.

Telephone (6712)

Estimated telephone charges of \$350 for Executive Officer and Management Analyst phone lines.

Other Information Services Department (ISD) Services (6713)

An estimate of \$11,500 for computer support, connectivity, etc.

Rent (6714)

Rent charges of \$13,587.

General Liability (6725)

Estimated appropriation of \$8,500 for insurance through CSDA and employee insurance with County of San Mateo.

County Counsel (6732)

Appropriation of \$40,000 for County Counsel charges. This appropriation is based on requirement for indemnification by applicants for all annexation/reorganization proposals.

A-87 Charges/County Cost Allocation (6821)

A-87 is an Office of Management and Budget (OMB) circular or guideline that sets forth principles and standards for the determination of costs applicable to County programs funded by the Federal and State governments. Under the circular, the County has to observe uniformity in its allocation of costs, that is, the County cannot be selective in the allocation process whereby externally (State and Federal) funded programs are not charged equitably. Also referred to as the Countywide Cost Allocation Plan, the County uses A-87 guidelines to obtain reimbursement from Federal, State, and non-General Fund programs for departments that do not charge directly for services rendered. For example, the Controller's Office does not charge departments for payroll services. However, the cost of providing payroll services to Non-General Fund Departments and programs receiving funds from the Federal and State governments for this specific purpose is recovered through County Cost Allocation. The A-87 formula for 2021-22 allocates \$10,928 compared to \$9,861 in the current fiscal year.

Reserve (8612)

Staff recommends appropriating \$61,131 of the fund balance to reserve, consistent with the current level of reserves. As this is an allocation from the fund balance, no additional agency apportionments is required. Commission authorization is required to spend reserve.

LAFCo	DRAFT Recommended FY 21-22 Budget	Final Actual FY	Adopted FY 20	Est. Actuals FY	Proposed FY 21-22	
	March 10, 2021	19-20	21	20-21		
	Expenditures					
4111	Salary & Benefits Executive Officer	253,324	273,234	273,234	275,588	
4111	Salary & Benefits Management Analyst	178,075	190,570	190,570	200,714	
4141	Admin. Leave Cash Out	0	0	0	0	
4161	Commissioner Compensation	3,250	4,800	4,800	4,800	
4000	SALARIES & BENEFITS SUBTOTAL	434,649	468,604	468,604	481,102	
5132	Internet/Communications	0	0	482	950	
5184	Refund County overpayment in 2014/15 & 18/19	0	17,346	0	17,346	Transfer funds via journal entry in FY 21-22
5191	Outside Printing (other special printing)	0	1,000	0	1,000	
5193	General Office Supplies	345	500	500	500	Estimated
5196	Photocopy - in-house copier	500	500	500	500	Estimated
5197	Postage & Mailing Service	219	1,200	5	1,000	
5211	Computer Supplies	243	300	243	500	
5212	Computer Equipment under \$5,000	0	1,500	0	5,000	Purchase of two laptops to replace desktops
5215	Software License	0	0	264	700	
5218	Corovan Records Storage	233	700	200	700	
5331	Memberships (CALAFCO/CSDA)	7,505	16,000	12,144	16,000	Estimated CSDA dues and actual CALAFCO dues
5341	Legal Advertising	1,002	1,200	285	1,200	
5712	Mileage Allowance	291	250	0	250	
5721	Meetings & Conferences	8,051	0	0	10,170	Estimated at \$250 round trip per person from SFO to Orange County, \$194 for lodging a day per CALAFCO, \$66 for meals per GSA, registrations rates (310 for staff workshop and 520 for annual conference) 3 staff for workshop, 3 staff and 3 commissions or conference
5733	Training	50	250	0	250	
5814	Fiscal Office Specialist	988	988	988	1,526	
5838	.5 FTE Exec. Secretary	40,989	57,856	57,856	58,161	
5842	Outside Auditing Services	1,498	7,700	2,000	12,700	Need to carry over what is in the budget this year to pay for rest of FY 18-19 and for next 19-20
5848	Graphics	350	1,500	0	1,500	
5856	Consulting	0	0	0	0	
5858	Other Professional Contract Services (Recording of Meetings)	0	8,000	0	4,000	Estimated in anticipation of in-person meetings
5861	DPW/GIS Mapping	18,403	1,000	0	1,000	
5866	Fingerprinting new employee	88	0	0	0	
5872	Controller Admin	3,918	2,114	2,114	3,000	Estimated (Processing LAFCo appropriation)
5000	SERVICES & SUPPLIES SUBTOTAL	84,673	119,904	77,099	137,003	
6712	Telephone	1,409	3,227	1,050	350	
6713	ISD (Automation Services)	8,266	14,202	14,500	11,500	
6714	Rent	12,925	12,925	12,925	13,587	
6717	Motor Pool	188	150	0	0	
6725	Gen'l Liability	7,849	8,000	8,000	8,500	
6727	Bond Insurance	60	100	62	100	

6732	County Counsel	2,366	30,000	30,000	40,000
6733	Human Resources	67	150	67	150
6738	Countywide Security	124	150	128	150
6739	All Other Charges (Card key and Accounting Software)	239	400	300	400
6821	A 87 Charges/County Cost Allocation	8,598	9,861	9,861	10,928
6000	OTHER CHARGES SUBTOTAL	42,091	79,165	76,893	85,665
	Subtotal Appropriations	561,413	667,673	622,596	703,770
8612	Reserve	0	61,131	0	61,131
	Special Reserve	0	0	0	0
	Total Appropriations Budget	561,413	728,804	622,596	764,901
	Revenues				
3333	Fund Balance	106,785	152,367	152,367	38,877
2421	Application Fees	20,040	28,000	19,000	30,000
	Miscellaneous Revenue	29,217	0	2,800	
2658	CALAFCO Deputy EO Stipend	8,000	4,000	4,000	4,000
	Intergov. Rev. (County/City/Dist)	491,055	544,437	544,437	630,893
	Total Revenues	655,097	728,804	722,604	703,770
	County/City/District 1/3 Apportionment	163,685	181,479	181,479	210,298

It is anticipated that several proposals and studies will require substantial County Counsel review and support

Reserve fund would remain at current levels and no contributions would be made in FY 21-22

LAFCo	DRAFT Revised Recommended FY 20-21 Budget	Revised	Final	Proposed	Adopted	Recomm.	Est. Actual	Revised Final	Adopted	Revised	
	October 14, 2020	Adopted	Actual	March 2019	May 2019	Revised	FY 19-20	Actual FY 19-20	June 2020	Oct 2020	
		FY 18-19	FY 18-19	FY 19-20	FY 19-20	FY 19-20		20	FY 20-21	FY 20-21	
4111	Salary & Benefits Executive Officer	234,340	234,340	253,324	253,324	253,324	253,324	253,324	272,889	273,234	updated based on budget office advice
	Management Analyst	145,000	114,733	178,075	178,075	178,075	178,075	178,075	190,224	190,570	
4141	Admin. Leave Cash Out	6,000	0	6,000	6,000	6,000	0	0	0	0	
4161	Commissioner Compensation	4,800	3,600	4,800	4,800	4,800	4,000	3,250	4,800	4,800	
4000	SALARIES & BENEFITS SUBTOTAL	390,140	352,673	442,199	442,199	442,199	435,399	434,649	467,913	468,604	
5184	Refund County overpayment in 2014/15 & 18/19	12,416	0	0	0	17,346		0	17,346	17,346	
5191	Outside Printing (other special printing)	1,000	0	1,000	1,000	1,000	0	0	1,000	1,000	
5193	General Office Supplies	500	398	500	500	500	500	345	500	500	
5196	Photocopy - in-house copier	500	500	500	500	500	500	500	500	500	
5197	Postage & Mailing Service	1,200	204	1,200	1,200	1,200	300	219	1,200	1,200	
5211	Computer Supplies					0		243	0	300	
5212	Computer Equipment under \$5,000	0	0	0	0	0	0	0	1,500	1,500	
5218	Corovan Records Storage	700	143	700	700	700	200	233	700	700	
5331	Memberships (CALAFCO/CSDA)	7,714	7,911	8,882	9,000	9,000	8,951	7,505	16,000	16,000	
5341	Legal Advertising	1,500	140	1,500	1,500	1,500	250	1,002	1,200	1,200	
5712	Mileage Allowance	250	216	250	250	250	291	291	250	250	
5721	Meetings & Conferences	9,000	5,532	9,000	9,000	9,000	7,000	8,051	0	0	budget reduction measure Covid
5733	Training	250	75	250	250	250	50	50	250	250	
5814	Fiscal Office Specialist	988	988	988	988	988	988	988	988	988	
5838	.5 FTE Exec. Secretary	52,138	0	52,138	55,733	40,989	40,989	40,989	57,856	57,856	
5842	Outside Auditing Services	7,700	0	7,700	7,700	7,700	7,700	1,498	7,700	7,700	Contract actuarial and audit service
5848	Graphics	1,500	1,015	1,500	1,500	1,500	600	350	1,500	1,500	
5856	Consulting	0	0	0	0	0	0	0	0	0	
5858	Video Recording Comm. Meetings	4,000	0	4,000	4,000	8,000	0	0	8,000	8,000	
5861	DPW/GIS Mapping	1,000	0	1,000	1,000	1,000	0	18,403	1,000	1,000	DPW mapping charge reimbursed by applicant (see Misc. Revenue)
5866	Fingerprinting new employee		70			70	88	88	0	0	
5872	Controller Admin	1,982	0	1,982	2,500	4,482	4,000	3,918	2,114	2,114	
5000	SERVICES & SUPPLIES SUBTOTAL	104,338	17,192	93,090	97,321	105,975	72,407	84,673	119,604	119,904	
6712	Telephone	500	344	1,413	1,413	1,413	1,200	1,409	3,227	3,227	
6713	ISD (Automation Services)	8,443	7,467	7,576	7,576	7,576	7,576	8,266	14,202	14,202	
6714	Rent	12,925	12,925	12,925	12,925	12,925	12,925	12,925	12,925	12,925	
6717	Motor Pool						0	188	150	150	
6722	Countywide security and HR	90	195	105	590	255					
6725	Gen'l Liability	4,591	4,342	5,950	5,950	5,950	6,400	7,849	7,000	8,000	
6727	Bond Insurance						60	60	100	100	
6732	County Counsel	30,000	12,737	20,000	20,000	20,000	5,000	2,366	20,000	30,000	
6733	Human Resources						70	67	150	150	
6738	Countywide Security						124	124	150	150	
6739	All Other Charges						200	239	400	400	
6821	A 87 Charges/County Cost Allocation	6,640	6,640	8,598	8,598	8,598	8,598	8,598	9,861	9,861	
6000	OTHER CHARGES SUBTOTAL	63,189	44,650	56,567	57,052	56,717	42,153	42,091	68,165	79,165	
	Subtotal Appropriations	557,667	414,515	591,856	596,572	604,891	549,959	561,413	655,682	667,673	
8612	Reserve 3%	16,730	0	17,756	17,897	18,147	0	0	13,114	61,131	

	Special Reserve	0	0	0	0	0	0	0	0	0
	Total Appropriations Budget	574,397	414,515	609,612	614,469	623,038	549,959	561,413	668,796	728,804
	Revenues									
3333	Fund Balance	128,846	79,593	99,983	79,593	99,983	99,983	106,785	65,079	152,367
2421	Application Fees	30,000	14,424	28,000	28,000	28,000	20,000	20,040	28,000	28,000
	Miscellaneous Revenue							29,217	0	0
2658	CALAFCO Deputy EO Stipend		0	4,000	4,000	4,000	4,000	8,000	4,000	4000
	Intergov. Rev. (County/City/Dist)	415,551	420,481	498,019	502,876	491,055	491,055	491,055	571,717	544,437
	Total Revenues	574,397	514,498	609,612	614,469	623,038	615,038	655,097	668,796	728,804
	County/City/District 1/3 Apportionment	138,517	138,517	166,006	167,625	163,685	163,685	163,685	190,572	181,479

Corrected year end fund balance for final actual 19-20, provided by budget office

DPW Mapping, CALAFCO reimbursement, application fee incorrectly posted

new 1/3 share to county cities and special districts
2/3 (\$362,958) shows in acct 1992 and 181,479 shows in acct. 2542

Refund to county not issued & carried over to 18/19 FY 20/21 Reserve reduced to 2%