

Santa Barbara LAFCO

Recommended Final 2024-2025 Santa Barbara LAFCO Budget

May 2, 2024

Background

- LAFCO is an independent commission established by the legislature to carry out specific duties and objectives. It is responsible for adopting its budget to fulfill the purposes described in the Cortese-Knox-Hertzberg Act.
- Government Code Section 56381 requires LAFCO, after conducting public hearings, to:
- Adopt a proposed budget for the next fiscal year not later than May 1. This is transmitted to the County, each city and each independent special district for their review and comment. The proposed budget was approved by the Commission on April 4, 2024
- Adopt the final budget for the next fiscal year by June 15.

Summary of Recommended Final Budget

- The recommended Final Budget is \$592,000 an increase of \$20,764 above the current year budget. This represents a 4 percent increase; Primary reasons are:
 - 1) CPI for staff,
 - 2) The General Fund Cost Allocation (CAP) increase by 7,876% (\$19,051) compared to the current year's budget, and
 - 4) Recommended \$20,000 from contingency reserve be used to off-set member agency contributions as the Commission's reserve policy to fund unanticipated expenses such as litigation and other legal services, professional services, and other unexpected and other unbudgeted expenses will continue to be met.

Recommended Final 2024-25 LAFCO Budget

Proposed Budget Summary	Adjusted Budget 2023-2024	Proposed 2023-2024	Change
Salaries and Benefits	\$411,716	\$417,279	\$5,564
Services & Supplies	\$156,545	\$191,601	\$35,056
Other Charges	\$2,975	\$3,120	\$145
Total	\$571,236	\$612,000	\$40,764
Contingencies	\$0	-\$20,000	\$20,000
Total Appropriations	\$571,236	\$592,000	\$20,764

Revenues	\$571,236	\$592,000	\$20,764
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SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION
Operating Fund #5320, Santa Barbara LAFCO, Department # 815

RECOMMENDED FINAL 2024-2025 BUDGET - MAY 2, 2024

Final 5/2/2024

Account Name and Number	2023-24 Final Budget	As of 3/31/24	Projected Year-End	2024-25 Recommended Budget	Inc/Dec	% Inc/Dec
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REVENUES

Interest Income - 3380	2,000	3,545	3,545	3,000	1,000	50%
Unrealized Gain/Loss - 3381	0	0	0	0	0	0%
Other Gov't Agencies - 4840	540,236	550,792	550,792	560,000	19,764	4%
Planning Studies Service - 5738	18,000	8,750	10,750	20,000	2,000	11%
Misc. Revenue - 5909	11,000	4,512	6,430	9,000	-2,000	-18%
Total Revenues	571,236	567,599	571,517	592,000	20,764	4%

EXPENDITURES

Salaries and Benefits

Commissioner Stipends - 6210	22,000	11,891	18,936	22,000	0	0%
Regular Salary - 6100	293,731	193,401	257,703	293,078	-653	0%
FICA Contribution - 6500	15,861	11,698	16,647	15,826	-35	0%
FICA/Medicare - 6550	6,462	3,053	4,211	6,448	-14	0%
Retirement-Employer Contribution - 6400	23,866	15,341	22,125	25,581	1,715	7%
Retirement - Employee Contribution - 5771	23,866	15,341	22,125	25,581	1,715	7%
Unemployment Insurance - 6700	6,630	30,351	31,206	3,466	-3,164	-48%
Fed Unemploy Tax-Employer Cont - 6700	300	827	870	550	250	83%
Fixed Costs (\$):						
Health Plan/Contribution - 6600	26,215	23,946	33,119	33,680	7,465	28%
Life/Disability Insurance - 6610	3,000	1,976	2,965	3,000	0	0%
Def Comp - EO Employer - 6100	4,200	3,150	4,200	4,200	0	0%
Phone/Cash Allowance - 7811	2,450	1,624	2,436	2,450	0	0%
Auto Allowance - 7326	7,000	4,666	7,000	7,000	0	0%
Total Salaries and Benefits	411,715	301,924	401,418	417,279	5,564	1%

Account Name and Number	2023-24 Final Budget	As of 3/31/24	Projected Year-End	2024-25 Recommended Budget	Inc/Dec	% Inc/Dec
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Services and Supplies						
Audit Fees - 7324	12,000	0	6,000	12,900	900	8%
Memberships - 7430	9,540	9,564	9,564	9,750	210	2%
Office Expense - 7450	1,500	334	334	1,500	0	0%
Equipment Maintenance - 7120	0	0	0	0	0	0%
Copier Expense - 7453	2,000	0	650	1,000	-1,000	0%
Prof & Special Services - 7460	50,000	32,216	50,000	50,000	0	0%
ADP Payroll Fees - 7507	2,750	1,615	2,119	2,400	-350	-13%
Legal Services -7508	50,000	38,948	57,000	65,000	15,000	30%
Pubs & Legal Notices - 7530	2,000	1,564	2,564	3,000	1,000	50%
Postage - 7451	1,000	225	725	1,000	0	0%
Gen Fund Cost Allocation - 7669	-245	255	255	19,051	19,296	-7876%
Training and Travel - 7732	26,000	16,565	20,164	26,000	0	0%
Total Services and Supplies	156,545	101,286	149,375	191,601	35,056	22%

Other Charges

Electricity - 7801	500	460	600	500	0	0%
Natural Gas - 7802	175	118	225	175	0	0%
Water - 7803	150	69	150	150	0	0%
Refuse - 7804	200	107	200	200	0	0%
Utility Services - 7806	100	34	100	100	0	0%
Liability Insurance - 6900	1,400	0	1,544	1,545	145	0%
Telephone Services - 7897	450	342	450	450	0	0%
Total Other Charges	2,975	1,130	3,269	3,120	145	5%

Contingency Reserve - 9600	-1,722	-1,722	-1,722	-20,000	0	0
Total Contingency Reserve						
Total Exp/Appropriations	287,339	406,062	555,784	592,000	283,072	-1.5%
Net Financial Impact	0	161,537	15,733	0	0	0.0%

*\$20,000 contingency will be deducted from reserves in FY 24/25. The estimated contingency reserve balance will be \$283,000

Recommendation

It is recommended that the Commission:

- a) Review the Final Budget for FY 2024-2025, accept all public testimony and approve the Final Budget;
- b) Direct staff to distribute the approved Final Budget to Cities, Special Districts and the County as required by Government Code Section 56381; and
- c) Notify the County Auditor to proceed pursuant to Government Code Section 56381 (b) with apportionment of LAFCO costs among the County, Cities, and Special Districts.