



Chairman

Sam Abed
Mayor
City of Escondido

February 6, 2017

7

Vice Chairwoman

Jo MacKenzie
Vista Irrigation District

TO: Local Agency Formation Commission

FROM: Executive Officer

Members

Bill Horn
County Board of
Supervisors

SUBJECT: Proposed/Final FY 2017-18 LAFCO Budget

Dianne Jacob
County Board of
Supervisors

EXECUTIVE SUMMARY

Apportionment Requirements

Andrew Vanderlaan
Public Member

Lorie Zapf
Councilmember
City of San Diego

Provisions in State Law require county government, independent special districts, and municipalities to be proportionately responsible for funding the cost of Local Agency Formation Commissions (LAFCOs). In San Diego County, local agencies have requested that the Commission follow an accelerated schedule for the commencement and conclusion of the LAFCO budget hearing process. This request has been honored by the Commission for the past fifteen years and it has resulted in LAFCO budget hearings in the early part of each calendar year. An accelerated budget hearing schedule has also assisted the County Auditor who is responsible for the complicated and time-consuming task of developing a cost apportionment formula and collection of local agency funds on behalf of LAFCO per Government Code Section 56381. The San Diego LAFCO's Proposed / Final Budget for FY 2017-18 is accordingly presented for Commission consideration at the February 6, 2017 meeting. The LAFCO budget has been distributed to nearly 80 local agencies and is subject to a noticed public hearing.

Vacant
City Member

Ed Sprague
Olivenhain Municipal
Water District

Alternate Members

Greg Cox
County Board of
Supervisors

A modest net budget increase of \$56,535 is proposed for FY 2017-18. This represents a 3 percent increase compared to the prior year budget. It should be noted that the gross budget figure for FY 2017-18 is subject to only a \$2,845 increase compared to the FY 2016-17 budget. Even with a small increase in the net and gross budget figures, the Commission will be able to fulfill its ongoing and one-time responsibilities appropriately and effectively. This will enable the processing and analysis of an approximate 15-20 jurisdictional proposals, and an additional workload of six major jurisdictional projects (e.g., CSA No. 115 - Pepper Drive; Reorganization Nos. 1 and 2; CSA No. 135 Island Nos. 2-4

Chris Cate
Councilmember
City of San Diego

Racquel Vasquez
Mayor
City of Lemon Grove

Harry Mathis
Public Member

Judy Hanson
Leucadia Wastewater
District

Executive Officer

Michael D. Ott

Legal Counsel

Michael G. Colantuono

Reorganization; Alpine Fire Protection District Reorganization; CSA No. 17 (San Dieguito Ambulance) Annexation; Glenwood Memorial Park Island Reorganization; and a potential reorganization involving the Tri-City Healthcare District Reorganization). Further discussion is presented below regarding the San Diego LAFCO's Proposed and Final Budget for 2017-18.

Gross and Net Costs

In FY 2017-18, the San Diego LAFCO's gross costs will be \$1,986,899, compared to \$1,984,064 in FY 2016-17. This represents an increase of \$2,845. In terms of a net cost figure, the Commission's net cost will increase by \$56,535 from \$1,578,564 in FY 2016-17 to \$1,635,099 in FY 2017-18. Reasons for the similarity between the two budgeted amounts pertains to workforce stability; a carryover of continued litigation costs; multiple fire agency reorganization projects straddling fiscal years, and the initiation of an unincorporated island work program, most of which will either be partially or entirely funded by Commission appropriations revenue. A detailed discussion of these work projects is contained in subsequent sections of the FY 2017-18 LAFCO budget. Most all other expenses in FY 2017-18 have either been contained or reduced compared to prior year levels. Even with the modest increase in overall costs for FY 2017-18, approval of the LAFCO budget will enable the Commission to complete a number of priority projects and make further improvements to customer service.

Revenue

With respect to revenue and fund balance, the Commission's overall fund balance is projected to be \$1,077,051 in FY 2017-18 compared to the budgeted amount of \$936,268 in FY 2016-17. The fund balance has grown over the years as a result of finishing past fiscal years under budget. However, as a result of recent programs approved by the Commission to facilitate special projects (e.g., fee subsidization for fire agency reorganizations and island elimination projects) and litigation expenses, contributions to the fund balance have fluctuated and decreased somewhat. Nonetheless, the overall fund balance is maintained at a healthy level in comparison to LAFCO's total costs. Fee based revenue will amount to approximately \$170,000 (Service to Property Owners: \$125,000 and Miscellaneous: \$45,000). The proposed budget for FY 2017-18 is based on the submittal of 15-20 jurisdictional boundary change proposals, and 5-10 sphere of influence and service review studies, plus 3-5 contractual service agreements.

Special Priority Workload Indicators

In terms of special priorities for FY 2017-18, the Commission is expected to initiate and/or complete a number of fire agency and jurisdictional reorganizations, including: (1) CSA No. 115 (Pepper Drive) Reorganization Nos. 1 and 2; (2) CSA No. 135 Island Nos. 2-4 Reorganization; (3) Alpine Fire Protection District Reorganization; (4) CSA No. 17 (San Dieguito Ambulance) Annexation; (5) Glenwood Memorial Park Island Reorganization; and (6) Tri-City Healthcare District Reorganization. Each of the above

fire projects have already been designated as a priority by the Commission and associated LAFCO fees will be waived, reduced, or collected. The actual amount of the LAFCO processing fees for these fire agency projects is in excess of \$321,145. The recommended budget provides for a fee subsidy for these designated projects, capped at \$100,000. The source of the funds for the fee waivers would be from an allocation of LAFCO trust funds.

Staffing

The Commission has been operating with a reduced staffing level for portions of the past two fiscal years. In FY 2016-17, the full time equivalent staffing year figure was 6.5, which was a 4 staff years under the budgeted amount of 10.5. Even with a decreased staffing level, an office-wide reorganization plan was completed per Commission approval that moved affected staff into positions that were better aligned with the operational divisions of the office (operations and jurisdictional support). Two administrative support positions were reclassified to provide assistance for overall operations and jurisdictional support, and two analyst positions were reclassified to senior and chief positions. The Commission is now providing its own bookkeeping services at a \$10-15,000 cost savings per year and analytical support has been improved to enable the Commission to fulfill legislative and workload needs (e.g., fire agency reorganizations, island research, IT/Web based data development to support Disadvantaged Community identification; JPA archiving; and overall records management).

The proposed budget for FY 2017-18 is very similar to the FY 2016-17 budget in terms of staffing. A 9.5 staffing year level is proposed in FY 2017-18, which represents a reduction of one staff-year, compared to FY 2016-17. The Salaries and Benefits Budget for FY 2017-18 is projected to be \$1,100,599, compared to \$1,073,177 in FY 2016-17. As with County employees, LAFCO staff are at the end of a multi-year salary and benefit package, and a new package is likely to be approved for County employees. For budgeting purposes, a 5% wage and benefit increase is factored into the 2017-18 budget, resulting in \$25,890 of added new costs. This factor is used for projection purposes only as the actual amount will depend on what County employees receive and the Commission's approval/ratification of that amount. Including this projection in the FY 2017-18 budget will avoid the need to return with a mid-year budget change request and reapportionment affecting 80 local agencies.

BUDGET DETAIL

For descriptive purposes, the FY 2016-17 Budget is divided into eight components: (1) Proposal Review and Jurisdictional Planning; (2) Special Priorities/Studies; (3) Reports and Publications; (4) Legislative and Statutory; (5) Operational, administrative, staffing; (6) Communication; (7) Outreach and Support; and (8) Policy Development. Also covered in the FY 2017-18 Budget are expanded discussions about workload indicators; services and supplies expenditures; revenue projections; and apportionment requirements.

Work Program Item No. 1: Proposal Review and Jurisdictional Planning

Proposal Review

The proposal review process begins with a series of pre-application meetings between LAFCO staff and applicants; followed by the submittal of a proposal, proposal processing; service and boundary analysis; final report preparation/presentation; commission consideration; protest proceedings; and completion of proceedings, including issuance of final filings with local and state agencies. Proposal processing and review involves the evaluation of legal, technical, financial, service, jurisdictional, socio-economic, engineering, and geographic factors.

The review of jurisdictional proposals and preparation of special studies represent core LAFCO responsibilities. Each year, a number of jurisdictional inquiries are made of LAFCO staff that result in the eventual submittal of 15-25 major jurisdictional proposals. Through the second quarter of FY 2016-17, 20 jurisdictional proposals were submitted to the Commission (8 annexations; 6 detachments; 2 sphere amendments; 1 contractual service agreement, and 3 latent powers proposals). In the remaining months of FY 2016-17, it is anticipated that another 10 jurisdictional proposals will be submitted to the Commission. In addition to the jurisdictional workload, the Commission will also initiate and/or consider service reviews, and jurisdictional information items. The jurisdictional workload figures for the previous and current fiscal year are generally within projected levels; albeit, the complexity of the workload was substantially higher than in previous years (e.g., fire agency reorganizations, island proposals, policy and jurisdictional program development). Some proposals are considered routine and involve minimal staff time, while others are complex and involve considerable staff/legal resources.

In past years, the Commission has fulfilled its proposal processing and analysis objectives by using a combination of salaried and contract staff. This staffing arrangement, as discussed in subsequent sections of the budget has resulted in an effective approach for providing adequate office coverage and continuity of operations. In FY 2016-17, the Commission budgeted \$1,073,177 for salaries and benefits and \$502,500 for professional services and special departmental costs. In comparison, the salaries and benefits budget for FY 2017-18 is proposed to be \$1,100,599 and \$537,500 for professional services and special departmental costs.

Jurisdictional Planning

LAFCO's primary long-range responsibility involves the preparation of Sphere of Influence and Municipal Service Review (MSR) studies. MSRs and Spheres of Influence cover 80 special districts and 18 cities in San Diego County. While spheres represent a plan for the probable physical boundary and service area of cities and special districts, MSRs deal specifically with growth projections; identification of disadvantaged communities and infrastructure needs and deficiencies; capacity of public facilities; financial ability of agencies to provide services; opportunities for shared

facilities; accountability for community service needs; and a review of whether agencies or water systems under review are in compliance with the California Safe Drinking Water Act.

State Law requires that the Commission review and update each sphere of influence, as necessary. The Commission completed the first round of sphere updates and MSRs in 2007, and an evaluation of these studies occurred in FY 2012-13. Most of the spheres and service reviews that needed updating have been updated. However, there are several pending reviews that are either in process or will be initiated in the upcoming fiscal year. For example, the regional fire agency in the County (CSA No. 135), several outlying fire districts, municipalities, and water districts are scheduled for review and possibly update in 2016-17. LAFCO resources are shifted to this program on a time availability basis, and are shifted away when fee-based proposals are submitted. Program costs have been contained by using a combination of salaried and contract staff. Contractor costs are primarily related to supporting fire protection and water/wastewater evaluations, geographic information support, and records management / Information Technology services. Refer to Accounts 52550 and 52370. for further information.

Work Program Item No. 2: Special Priorities

Based on community and local agency needs, or direction provided by the Commission, some local agencies may be subject to special priorities. In 2016-17, emphasis was placed on Fire and Emergency Medical Services and unincorporated islands. These programs have been integral in terms of facilitating resolution of long-term jurisdictional issues in the County. In 2016-17, the Commission approved SB 239 Guidelines (fire contracts), the reorganization of the Rancho Santa Fe FPD and CSA No. 107 (Harmony Grove), resulting in a corollary annexation proposal involving CSA No. 17 (San Dieguito Paramedics/Ambulance; a reorganization between the Cities of San Diego and Santee (Castlerock); revision and expansion of the Commissions conflict resolution policy (L-107); SB 272 implementation (Enterprise Cataloguing); organizing and hosting a fire readiness workshop; affirmation of a countywide cemetery service and sphere review; initiation of the preliminary steps associated with a county island program; establishment and staffing of the East County Fire Protection Committee; and establishment of Public Records Act policy A-104 to assist the public in making records requests.

In FY 2017-18, special priorities will be placed on potential reorganizations and/or studies in eastern San Diego County involving CSA 115, Alpine FPD, CSA 135, and Julian-Cuyamaca FPD); Escondido & Rincon MWD; Interactive web projects (jurisdictional, JPA & data management); mapping of out-of-agency service contracts; unincorporated island studies and outreach (contingent on Commission direction); coordination of the Southern Region of CALAFCO; and involvement with the 2017 CALAFCO Conference in San Diego (October 25-27, 2017).

With respect to fee subsidization for fire and other special priority projects, it is proposed that the Commission continue this fee program. While there is no additional amount to earmark for FY 2017-18 fire projects, a carryover of previously authorized subsidies should be ratified as part of the FY 2017-18 LAFCO budget. Below is a status summary of what has been previously earmarked for fee subsidization.

(1) CSA No. 135 / Islands 2-4. In FY 2016-17, the Commission set aside funds to subsidize the elimination of fire Islands 2-4 in mid-east San Diego County involving approximately 38,301 acres of unserved territory. Waiver of the LAFCO processing fees for this island elimination proposal is estimated at \$86,700 (\$43,350 for CSA No. 135 latent powers expansion and \$43,350 for sphere amendment). LAFCO staff has begun the studying of these islands and is coordinating with county representatives, as well as neighboring fire jurisdictions (Alpine, Lakeside, San Miguel FPDs, Cal FIRE, and CSA No. 135 staff).

(2) CSA No. 135 /Julian-Cuyamaca FPD Reorganization. Julian-Cuyamaca FPD was originally identified as a potential district subject to the County's Hybrid Plan (Step 3) as approved in 2008 to improve fire protection in underfunded and unserved areas in the County. The FPD received a deferral from this step at request of the district. It would be appropriate to revisit the inclusion of the FPD in CSA No. 135 reorganization at this time. A request was made by a member of the Commission to consider placing the FPD into LAFCO's work program at the February 1, 2016 LAFCO meeting. The FPD consists of 52,160 acres (81.5 square miles) and the applicable dissolution, latent powers expansion, and sphere amendment fees are estimated at \$172,972 (\$5,500 for dissolution; \$55,824 for latent powers expansion; \$55,824 for latent powers sphere amendment; \$55,824 for assignment of zero sphere to Julian-Cuyamaca FPD). Discussions with Julian-Cuyamaca are preliminary and the amount of the fee subsidy should be retained in the LAFCO budget.

(3) Alpine FPD. For the past year, the Alpine FPD has been assembling data for inclusion in an annexation application for submittal to LAFCO involving 7,440 acres. The proposal was submitted in FY 2016-17 and is being processed. The proposal will also involve the removal (divestiture) of territory from the fire protection and emergency medical service area of CSA No. 135. The annexation will likely involve sphere amendments to Alpine FPD and CSA No. 135. LAFCO fees are estimated at \$38,020 (\$14,480 annexation fee; \$14,480 sphere amendment fee; and \$9,060 base annexation fee). The fee subsidy for this proposal should be carried over to the FY 2017-18 LAFCO budget.

(4) CSA No. 17 (San Dieguito Ambulance). Approximately 3,163 acres will need to be annexed to CSA No. 17 as a condition of the recently approved Rancho Santa Fe FPD and CSA No. 107 Reorganization. The associated LAFCO fee for the CSA 17 annexation and sphere amendment is: \$23,453 (\$11,726 for annexation and \$11,726 for sphere amendment). The annexation proposal involving CSA No. 17 has been initiated by the Rancho Santa Fe FPD and LAFCO staff is working with county staff regarding the submittal of a superseding proposal involving the same territory. The fee

subsidy for this proposal should be carried over the FY 2017-18 LAFCO budget.

While the actual amount of the LAFCO processing fees for the above proposals is in excess of \$321,145; the Commission has already capped the fee subsidy amount for these activities at \$175,000. A transfer of \$100,000 of these funds is proposed for FY 2017-18. Any costs in excess of that amount would be absorbed by the Commission through its annual appropriations. The reason for this cap is that the amount in excess of \$175,000 is in response to Commission recommendations or mandates, and would therefore, be subject to funding from general appropriations. As stated previously, there are no additional fee subsidy recommendations for FY 2017-18 -- only a carryover of previously approved Commission approved authorizations.

Work Program Item No. 3: Reports and Publications

In addition to providing customer service to individuals seeking jurisdictional boundary guidance, LAFCO also provides a public service by publishing informational documents. The *LAFCO Procedures Guide and Directory of Sphere of Influence and Municipal Service Review Actions* are documents that are used by other government agencies and the public. The *Sphere and MSR Summary Report* is updated annually and is proposed for acceptance by the Commission on February 6, 2017. The *Procedures Guide* is updated every 5-7 years, or sooner depending upon statutory and procedural changes. A copy of the final version of the *Procedures Guide* released to the public in 2014. This particular publication received the "Project of the Year" Award from CALAFCO. The LAFCO application forms are regularly reviewed for compliance with new state statutes and LAFCO policies. Special application forms are developed as necessary, especially for the recent fire service reorganizations that are being processed by LAFCO staff. A new contractual service agreement application form, policy, and implementation guidelines for SB 239 was adopted by the Commission in 2016 and is available on our website.

Work Program Item No. 4 Legislative and Statutory

The San Diego LAFCO maintains an active legislative research program. Rather than allocating salaried staff resources for this activity, the Commission primarily uses contract services to support program objectives. Legislative research tasks are considered important but discretionary, while tasks related to statutory compliance are considered mandatory. Overall, the Commission's legislative program has been useful in communicating local positions to CALAFCO, Southern Region of CALAFCO (formerly known as the California Coalition of LAFCOs (CCL), and the State Legislature. It has also aided in the recent compliance with new statutes. In FY 2016-17 and FY 2017-18, legislative research costs will total \$15,000 per year.

Work Program Item No. 5: Operational, Administrative, Staffing

Operational and Administrative

LAFCO's core responsibilities (e.g., completing jurisdictional and legislative projects) are primarily supported by salaried staff, with supplemental assistance provided by contract workers. Unlike larger governmental agencies that have internal administrative sections within the overall organization, most administrative functions are handled internally by a small number of LAFCO staff. In 2016-17, administrative support was provided for LAFCO's audit, budget preparation, update of administrative and jurisdictional procedures covering procurement and bidding, personnel development and staffing, and proposal processing. Professional services support is provided to assist with some operational and administrative projects.

In FY 2016-17, approximately \$402,500 will be spent on professional services for operational and administrative support (e.g., accounting and bookkeeping, and policy development); \$112,500 for legal counsel support; \$125,000 for website maintenance and Geographic Information Services; and \$272,480 for County of San Diego IT and document management support (Account 52370.I: \$75,000; 52723: \$51,000; 52750: \$116,480; Account 52732: \$30,000). These IT costs are paid directly to the County of San Diego and its vendors. Under the terms of this arrangement, the County engages various vendors for project development, server costs, and program development. Many of the document management costs are one-time and will level off in the future. These IT costs are considered mandatory and are necessary for compliance system requirements in State Law (Government Code Section 56382). Documents need to be preserved using an immutable medium that does not permit additions, deletions, or changes to the original document per the minimum standards and guidelines of the American National Standards Institute or the Association for Information and Image Management.

As discussed in Work Program No. 6: Communications, about \$85,000 of these IT costs were allocated for the development of a LAFCO SharePoint website in 2016-17. This type of website is used by county departments to secure, place, store, organize, share, and access information. Many of the departments within the County of San Diego utilize this program internally for employees and externally for the public. Rather than developing a SharePoint site in FY 2016-17, LAFCO staff has been working with county staff to develop a more cost-effective program that will allow the public to access sphere of influence, jurisdictional, and property information directly from LAFCO's website. Costs for this program will likely be in the neighborhood of \$30,000 instead of \$85,000

FY 2015-16 to 2016-17 Staffing Schedule

San Diego LAFCO employees are recognized as leaders within the local government community. San Diego LAFCO staff received 16 statewide awards from CALAFCO in recent years recognizing outstanding public service. The most recent awards included the Government Leadership Award recognizing the San Diego LAFCO's efforts within

the Southern Region of CALAFCO. Other recent awards recognized the San Diego LAFCO's *Guide to LAFCO Procedures and the Healthcare Municipal Service & Sphere Review*. One of the strengths of the staff is the level of experience and knowledge that personnel have obtained from education, training, and working on a variety of complex jurisdictional projects.

In 2016-17, LAFCO staff has focused efforts on statutory compliance (SB 239, SB 272) and fire agency reorganizations. In FY 2017-18, efforts will be oriented towards disadvantaged communities; county islands; establishing an online JPA library; and initiating several complex sphere and service reviews. The Commission will finish the FY 2016-17 an estimated \$124,374 under its salaries and benefits budget because of one vacant analyst position and two other analyst positions that have been filled with incumbents below the budgeted classification level. In addition, deferral of Commission authorized merit increases and the use of contractors (Services and Supplies) were utilized to contain costs. This arrangement has helped contain salaries and benefits growth.

Baseline

The baseline budget carries over the wage and salary figures from the previous adopted budget. No across the board wage and benefit adjustments or other increases are included in the baseline figures. The total salaries and benefits budget included in the baseline 2017-18 budget is accordingly \$1,073,177.

Adjusted

The adjusted budget column (when present) includes salary and benefit changes approved by the Commission through the annual budget process and mid-year adjustments, if applicable. In FY 2016-17, there were no adjustments; therefore, this column does not exist.

Estimated

The Estimated (actual) budget column shows projected year-end budget performance. At the end of FY 2016-17, salaries and benefits costs will be approximately \$948,803, or \$124,374 under budget because of position vacancies and under-filling other positions at lower classifications than budgeted. The adopted budget was also predicated on funding from FY 2015-16 to support an office reorganization plan to provide better office continuity and customer service. The plan was based on retaining two senior level positions to reflect the two main functional divisions in the office (policy research and government services), supported by one entry level analyst classification (Local Government Analyst I). The senior analyst positions were filled with incumbents and the entry level position was not filled. Again, filling these positions was previously authorized by the Commission in an effort to improve overall office continuity and depth of resources. These staffing reclassifications were implemented in FY 2016-17.

The adopted budget also provided for staffing the office with two Executive Assistants and one Administrative Assistant. These support staff positions were filled internally and did not increase the budgeted staffing years. These administrative support staffing changes were also implemented in FY 2016-17. The wage ramifications would for the analytical and support staff changes were minimal (\$13,557 for two analyst positions and \$5,923 for the three support staff positions). Costs associated with these personnel changes were offset by reducing the use of contractors and consultants (Professional Services and Special Departmental expenses). Other salary savings have occurred because the office reorganization occurred mid-budget year, rather than at the beginning of the year and three analyst positions and two student worker positions were either under-filled for portions of FY 2016-17, or not filled at all.

Proposed

No major staffing changes are proposed for FY 2017-18, except for reclassifying one Senior Analyst position to a Chief Analyst position. It is proposed that the Commission allocate a maximum of a 5% wage and benefit increase for LAFCO staff, commensurate with the amount that county employees may receive. Since the actual increase amount will be subject to subsequent Commission approval, it is possible that the actual amount will be less than budgeted. When a new wage and benefit plan is approved of county employees, a mid-year budget report will be docketed for Commission acceptance and ratification per the adopted Rules of LAFCO. The annual amount of the wage and benefit factor that is included in the FY 2017-18 budget is \$25,890.

Work Program Item No. 6: Communication

State Law requires that all LAFCOs maintain websites [Government Code Section 56300(f) (1)]. Meeting agendas, hearing notices, publications, and announcements are regularly placed on the San Diego LAFCO's website. Websites need to be reviewed and upgraded periodically to be effective. The Commission's website was comprehensively updated in 2010-11. Since the last website update, over 45,223 people have visited the site (6,719 people in 2016). Recent modifications to the website include the creation of a new link and page for tracking disadvantaged unincorporated communities; mutual water companies; water availability policies; fire agency contract guidelines and application forms; and LAFCO Rules; latent powers; public records requests; and disclosure of enterprise system catalog; and JPA online tracking per SB 1266.

In FY 2016-17, the Commission allocated \$85,000 for the development of a SharePoint component for the current website (www.sdlafco.org). SharePoint is a Microsoft program used as a secure place to store, organize, share, and access information. Many of the departments within the County of San Diego utilize this program internally for employees and externally for the public. Rather than establishing a SharePoint site, LAFCO staff opted for a more cost-effective alternative that will be more cost-effective in making available to the public key information related to property addresses or Assessor Parcel Numbers. LAFCO staff is accordingly working with County staff to

develop this system for about \$30,000.

In FY 2017-18, LAFCO staff will be required to serve as a warehouse for Joint Powers Agreement (JPA) documents per enactment of SB 1266. Beginning on July 1, 2017, any agency or entity required to file documents with the State Controller that meets the definition of a JPA that was formed for the purpose of providing municipal services must file a copy of the agreement or amendment to the agreement with LAFCO, SB 1266 prohibits an agency or entity administering an agreement or amendment that has failed to make the required filings within specified timeframes from issuing bonds or incurring any indebtedness until those filings have been made. LAFCO staff created a new web-based system to electronically archive this information and efforts in 2017-18 will be to load data on this system affecting 80 special districts and 18 cities.

Work Program Item No. 7: Outreach and Support

The San Diego LAFCO has historically supported community outreach and support. Outreach occurs through a variety of mechanisms via professional and community activity. For example, Commissioner Vanderlaan and Executive Officer are board members on the Southern Region of CALAFCO (formerly known as the California Coalition of LAFCOs), and Legislative Research Director Ehrlich serves on the CALAFCO legislative committee. Commissioner Vanderlaan is also the current Chair of CALAFCO's Southern Region. Members of the LAFCO staff are the Commission's Special Districts Advisory Committee, California Special Districts Association, SANDAG, and American Planning Association (APA), etc. In 2016, a number of LAFCO staff have been involved as speakers and organizers for CALAFCO conferences and workshops. In 2016, LAFCO staff conducted the election\selection process for two special district positions on the Commission, and eight positions on the Special Districts Advisory Committee. Outreach and support activities occupy an important portion of the work responsibilities for all LAFCO staff. In addition, CALAFCO has designated San Diego County as the host location for its annual conference in 2017 (October 25-27, 2017) and LAFCO staff, plus Commissioner Vanderlaan will have increased responsibilities for the next eight months.

Work Program Item No. 8: Policy Development

The San Diego LAFCO provides a benefit to the public and local agencies through its jurisdictional boundary and government reorganization efforts. To ensure that these core responsibilities are carried out consistent with State Law, various publications are prepared. In FY 2014-15, the Commission released a new edition of the *LAFCO Procedures Guide*. The document underwent a comprehensive revision and contains new guidelines for reviewing protest provisions and disadvantaged communities in relationship to jurisdictional changes, sphere actions, and service reviews. The *Procedures Guide* has been sold to the public and local agencies. Your Executive Officer, Legislative Director, and Local Governmental Consultant are also working with CALAFCO to revise the protest and election provisions. In 2016, the Commission adopted implementation guidelines and strategies for SB 239 (Hertzberg) that

addressed fire agency contractual service agreements; developed a web-based strategy to implement SB 272 (Enterprise Systems Catalog); expanded its jurisdictional conflict resolution policy to cover all jurisdictional proposals (Policy L-107) and adopted a Public Records Request Policy (Policy A-104). In FY 2017-18, the Commission will be reviewing unincorporated island policies. This particular policy development project will involve considerable outreach with cities, special districts and county officials.

Workload Indicators

FY 2015-16 and FY 2016-17

Through the second quarter of FY 2016-17, 20 jurisdictional proposals were submitted to the Commission (8 annexations; 6 detachments; 2 sphere amendments; 1 contractual service agreement, and 3 latent powers proposals). In the remaining months of FY 2016-17, it is anticipated that another 10 jurisdictional proposals will be submitted to the Commission. This compares to 7 jurisdictional proposals that were submitted to LAFCO during same period last fiscal year. It is anticipated that another 10-15 jurisdictional proposals will be submitted to the Commission by the end of FY 2016-17. The current year figures are above the proposal data for previous budget cycle, and is a confirmation that the economy has improved compared to proposal data from five years ago.

The processing fees accompanying the proposals submitted through the second quarter totaled \$59,224 (Account 46234:\$13,420 and Account 49900: \$45,804). Fees continued to be waived for fire reorganizations and island projects, which has lowered the total for fee-based activity. However, the fee waivers support overall Commission objectives and is necessary for fulfillment of Commission mandates. Staff resources have also been dedicated for several resource intensive projects that were initiated in the prior fiscal years regarding a reorganization of CSA No. 115 - Pepper Drive Reorganization, Glenwood Memorial Park Island Reorganization, and the Montecito Ranch Latent Powers Expansion.

In FY 2017-18, it is projected that the Commission will review and deliberate on a similar level of proposals as in FY 2016-17. For projection purposes, it is conservatively projected that the Commission will consider 15-20 jurisdictional boundary change proposals, and 5-10 sphere of influence and service review studies, plus 3-5 contractual service agreements. Proposal based revenue (service to property owners and filing fees) is projected to be \$170,000. FY 2017-18 revenues also are based on the carryover of already allocated funds for fire agency reorganizations in the amount of \$175,000. It is also anticipated that the Commission will deliberate on a major jurisdictional reorganization involving the Tri-City Healthcare District.

Services and Supplies and Fixed Assets

FY 2016-17

Services and Supplies expenditures through the second quarter of FY 2016-17 total \$308,500. The estimated actual figures projected through the end of the fiscal year will likely be under budget because of cost savings that will be realized for some of the IT and web-based projects discussed in previous sections of the budget. Litigation costs may taper off in the third and fourth quarters if the federal courts assume jurisdiction over litigation with Coronado. Expenditure figures for LAFCO's largest budget category (Professional Services) will likely come in at or below budget. Expense levels in LAFCO's minor expenditure account 52550.D will be somewhat higher than projected due to increased activity related to the San Diego LAFCO's increased role with the Southern Region of CALAFCO and the upcoming CALAFCO Conference. Refer to Figure 1 for further information.

FY 2017-18

FY 2017-18 services and supplies costs are projected to total about \$866,300 which is \$25,587 less than in FY 2016-17. IT and web-based costs are generally paid to the County of San Diego (Accounts 52706, 52721, 52722, 52723, 52725, 52728, 52732, 52734, and 52750) and will continue in FY 2017-18 as there will be increased demands placed on LAFCO's data management program and website due to passage of a number of new laws related to JPAs, disadvantaged communities, fire contracts, enterprise catalog systems, etc. In terms of litigation costs, this budgetary allocation is mandatory and legal costs are projected to be \$90,000 in FY 2017-18 associated with ongoing litigation. Any amount over this level would be paid from LAFCO reserves.

FY 2016-17 and FY 2017-18 REVENUE PROJECTIONS

FY 2016-17

Through a portion of the second quarter of FY 2016-17, processing revenue totaled \$59,224. This amount is below projected levels primarily due to the waiver of fees from fire agency reorganization and island elimination projects. Additional revenue will be transferred to the Commission's operating account in the third and fourth quarters of FY 2017-18 per Commission authorization. The revenue will be transferred from LAFCO's trust funds and is associated with multi-year projects, litigation, and fire fee waivers.

FY 2017-18

Processing fee revenue is projected to total \$170,000 in FY 2017-18. This will be derived from an estimated 15-20 jurisdictional proposals and sphere of influence reviews. The amount of revenue proposed to be transferred from internal funds in FY 2017-18 is: \$175,000 associated with fee waivers for jurisdictional projects (\$100,000) and litigation (\$75,000). As with other LAFCO budgets, any unspent funds in FY 2016-

17 and 2017-18 will be transferred to LAFCO Trust Funds 46725-27 per Commission directive.

Trust Fund Activity

The Commission maintains three interest bearing trust funds with the County of San Diego Treasury (Accounts 46725, 46726, and 46727) and a revolving fund balance account with the County (Account 44595). Cumulatively, it is projected that there will be a total fund balance of \$1,198,176 in all four of these funds at the end of the as of the second quarter of FY 2016-17. Refer to Figure 2 and the below discussion for individual fund balance activity in FY 2016-17 and proposed activity in FY 2017-18.

FY 2016-17

Account 46725 is considered a Contingency Reserve Fund and this fund is utilized for unanticipated expenses or emergencies. There is currently \$798,376 in this fund. Account 46726 is used for special projects and there is currently \$200,480 in this fund. Account 46727 is a jurisdictional trust fund and there is currently \$149,463 in this fund. Account 44595 is the Commission's trust fund containing its fund balance. There is currently \$240,105 in that fund. The Commission authorized operating transfers of \$175,000 to support litigation and fee waivers in FY 2016-17 (\$75,000 for litigation derived from account 46725 and \$100,000 for fee waivers derived from account 46726).

FY 2017-18

In FY 2017-18, it is proposed that the Commission continue its fee subsidization program for agencies that provide fire protection and emergency medical services. The estimated amount of the fund transfers that will occur in FY 2017-18 is \$100,000. This includes funds associated with previous authorizations provided by the Commission for jurisdictional reorganization proposals involving County Islands 2-4; Julian-Cuyamaca FPD Reorganization; CSA No. 17 Annexation; CSA No. 115 Reorganization; and Alpine FPD Reorganization. The fee subsidization for these special projects was approved in the previous fiscal year, so no additional authorization is needed as part of the FY 2017-18 LAFCO budget. A transfer of \$75,000 is also anticipated associated with litigation expenses.

APPORTIONMENT REQUIREMENTS

Provisions in Government Code Section 56381 require that the operational costs of LAFCO be apportioned by the County Auditor to the membership categories represented on the Commission (county, city, independent special district). This apportionment provision has been a requirement of State Law since 2001. State Law requires the County Auditor to apportion LAFCO's costs among the classes of agencies represented on the Commission. An accelerated schedule has been used for the LAFCO budget hearings, so that the cost apportionment figures can be integrated into the local agency budgetary process in a timely manner. Under separate cover, a cost apportionment report will be distributed to local agencies by the County Auditor and

LAFCO staff. The 2017-18 figure that will become the apportionment amount will be \$1,635,099, which is \$56,535 more than in FY 2016-17. The gross budget figure for FY 2017-18 is proposed to be \$1,986,899, which is \$2,845 more than the amount in FY 2016-17.

CONCLUSION

A net budget increase of \$56,535 is proposed in FY 2017-18, compared to the FY 2016-17 Budget. When viewed in terms of gross appropriations, an increase of \$2,845 is proposed. This is a relatively modest increase when considering that the LAFCO budget has not increased significantly in previous fiscal years. In addition, the net increase is related to litigation expenses, fire agency reorganization and island elimination projects, plus IT expenses with the County of San Diego. Even with the modest net budget increase, the FY 2017-18 Budget will provide sufficient funding for achievement of LAFCO's core responsibilities, as well as the accomplishment of special priorities and projects. It will also provide for better customer service and office continuity. it is

RECOMMENDED: That your Commission

- (1) Open the hearing on the Proposed/Final Budget FY 2017-18 LAFCO Budget and receive a budget update for FY 2016-17 and summary of the FY 2017-18 Proposed/Final Budget. Close the hearing after receiving public comments; and
- (2) Adopt the Proposed/Final FY 2017-18 Budget and direct the Executive Officer to implement all related budget recommendations in the staff report, including but not limited to:
 - (a) Direct the County Auditor/Chief Financial Officer to request payment from the Board of Supervisors and each city and independent district no later than July 1 for the amount owed and the actual administrative costs incurred by the auditor in apportioning costs and requesting payment from each entity (Government Code Section 56381).
 - (b) Authorize the Executive Officer and the County Auditor/Chief Financial Officer to determine an appropriate method of collecting the required payment if payment is not remitted within 60 days. Per State Law, the Executive Officer may request the Auditor to collect an equivalent amount from the property tax or any fee or eligible revenue owed to the County, city, or district. Any expenses incurred by the Commission or Auditor in collecting late payments shall be added to the payment owed the Commission (Government Code Section 56381(c)). Request the Auditor to use the budget adoption date as the basis for selecting the most recent editions of the accounting publications that must be used under State Law to prepare the cost apportionment allocation.

- (c) Authorize the Executive Officer to remove the “commitment” of \$175,000 of trust fund 46725 monies when and if these funds are transferred into LAFCO’s operating account.
- (d) Ratify the continuation of the fund balance designations and amount of funds contained within each designation for application in FY 2017-18 LAFCO Budget.
- (e) Direct the Executive Officer to make conforming changes to LAFCO’s fund balance designations based on amounts added to or removed from associated fund balance accounts, and to advise the Commission upon making such changes.
- (f) Authorize the transfer of unspent funds from LAFCO’s FY 2016-17 and FY 2017-18 Budgets to Accounts 46725, 46726, or 46727 and direct the Executive Officer to inform the Commission of the amount of the fund transfer during the quarterly budget update.
- (g) Direct the Executive Officer to make appropriations adjustments and fund transfers (additions or deletions, services and supplies adjustments, and staffing level changes) to contain LAFCO’s FY 2017-18 gross costs at or below \$1,986,899 and net costs at or below \$1,635,099.
- (h) Direct the Executive Officer to return to the Commission with a report and recommendations for ratification after the County of San Diego adopts new wage and benefit plan for its employees in for FY 2017-18.
- (i) Authorize the Executive Officer to direct the County Auditor to establish LAFCO’s budget and appropriations at the gross and net levels contained in Figures 1-3 of the Proposed/Final FY 2017-18 LAFCO Budget.

Respectfully submitted,



MICHAEL D. OTT
Executive Officer

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Attachments and Figures: (Available on LAFCO’s website)

Figure 1: San Diego LAFCO Budget FY 2015-16 through FY 2017-18

Figure 2: LAFCO Fund Balance

Figure 3: LAFCO Staffing Schedule

Figure 1
LAFCO Budget: FY 2015-16 to FY 2017-18

Ordinary Income/Expense	Actual FY15-16 Budget	Adopted FY15-16 Budget	Est. Actual FY16-17 Budget	Adopted FY16-17 Budget	Recommended FY17-18 Budget
Income					
45918 · LAFCO Apportionment (net cost)	1,394,945.74	1,394,946.00	1,577,636.08	1,578,564.00	1,635,099.00
46234 · Service to Property Owner	76,510.00	125,000.00	75,000.00	150,000.00	125,000.00
47540 · Operating Transfers	175,000.00	370,365.00	100,000.00	250,000.00	175,000.00
47615 · Other Sales - Taxable	0.00	0.00	0.00	0.00	0.00
49000 · Processing Fee	0.00	0.00	0.00	0.00	0.00
44105 · Interest & Dividends	5,255.31	5,500.00		5,500.00	6,800.00
0000 · Miscellaneous Revenue /Transfer	101,912.86	0.00	50,000.00	0.00	45,000.00
80100 · Receipts Sch TR & Agency	0.00	0.00	0.00	0.00	0.00
TOTAL Income	1,753,623.91	1,895,811.00	1,802,636.08	1,984,064.00	1,986,899.00
Expense					
51110 · Salaries & Benefits					
Total	785,911.87	1,073,205.00	948,803.00	1,073,177.00	1,100,599.00
52074 · Telecommunications	0.00	500.00	0.00	500.00	500.00
52138 · Public Liability Insurance	0.00	0.00	0.00	0.00	0.00
52178 · Auto Maintenance	903.79	2,000.00	1,815.62	2,000.00	2,000.00
52182 · Vehicle Fuel	1,274.24	500.00	11,110.72	1,500.00	1,500.00
52270 · Memberships	7,577.00	9,000.00	10,000.00	10,107.00	15,000.00
52304 · Miscellaneous	0.00	0.00	0.00	50.00	50.00
52330 · Office Expense	0.00	1,000.00	0.00	1,000.00	1,000.00
52332 · Postage	0.00	500.00	0.00	500.00	500.00
52334 · Printing	7,194.18	2,000.00	2,500.00	7,500.00	7,500.00
52336 · Books - Office Library	110.03	2,000.00	2,000.00	2,000.00	2,000.00
52338 · Drafting/Engineering	0.00	50.00	0.00	50.00	50.00
52344 · Stores Unallocated	13,974.13	15,000.00	10,554.76	17,500.00	18,000.00
52354 · Mail/Postage-ISF	9,228.40	8,000.00	7,022.54	9,500.00	9,000.00
52370 · Professional Services					
52370.A · Special Counsel	0.00	0.00	1,000.00	2,500.00	2,500.00
52370.B · General Counsel Litigation	0.00	2,500.00	87,904.66	75,000.00	90,000.00
52370.C · General Counsel	66,154.45	35,000.00	21,833.86	35,000.00	35,000.00
52370.D · GIS Support	82,282.00	60,000.00	33,880.00	60,000.00	60,000.00
52370.E · Web & Doc Support	82,282.00	65,000.00	33,880.00	65,000.00	65,000.00
52370.F · Local Govt Services	34,679.00	50,000.00	39,820.50	50,000.00	50,000.00
52370.G · Legislation	23,087.00	15,000.00	11,928.00	15,000.00	15,000.00
52370.H · Accounting	16,478.00	25,000.00	15,000.00	25,000.00	15,000.00
52370.I · Other (Doc. Mgt)	69,927.00	175,000.00	42,030.00	75,000.00	50,000.00
Total 52370 · Professional Services	374,889.45	427,500.00	287,277.02	402,500.00	382,500.00
52490 · Publications	126.61	2,500.00	7,500.00	2,500.00	7,500.00
52504 · Copy Equipment	5,604.89	1,166.24	3,651.54	0.00	4,000.00
52530 · Office Lease	73,874.68	75,000.00	75,412.52	77,000.00	80,000.00
52550 · Special Department					
52550.A · Service Review	47,964.00	25,000.00	25,000.00	25,000.00	50,000.00
52550.B · County Overhead Costs	41,000.00	31,000.00	49,253.00	35,000.00	55,000.00
52550.C · Other	0.00	0.00	0.00	0.00	0.00
52550.D · Minor Expense	60,167.88	15,000.00	50,972.16	35,000.00	45,000.00
52550.E · Other (Doc. Mgt)	34,104.32	10,000.00	30,000.00	5,000.00	5,000.00
Total 52550 · Special Department	183,236.20	81,000.00	155,225.16	100,000.00	155,000.00
52562 · Investigative Tech.	93.25	0.00	250.00	1,000.00	1,000.00
52566 · Minor Equipment	0.00	1,000.00	0.00	2,000.00	2,000.00
52602 · Computer-Related Training	0.00	2,000.00	0.00	0.00	0.00
52610 · Non-Travel/In-County	0.00	500.00	0.00	500.00	500.00
52612 · Emp. Auto mileage	9,083.83	10,000.00	9,125.64	15,000.00	10,000.00
52622 · Training/Regis	0.00	1,000.00	0.00	1,000.00	1,000.00
52704 · Purchasing ISF	0.00	500.00	0.00	500.00	500.00
52706 · Document Svcs ISF	0.00	200.00	0.00	200.00	200.00
52721 · Network Services IT	26,472.73	32,000.00	24,234.54	32,000.00	30,000.00
52722 · Computing Power ISF	0.00	800.00	0.00	800.00	800.00
52723 · Data Center Service	52,409.89	50,545.56	42,660.14	51,000.00	45,000.00
52725 · Cross Functional Svcs I	20,871.15	6,000.00	18,881.12	6,000.00	20,000.00
52726 · Microfiche & Print	101.00	200.00	200.00	200.00	200.00
52728 · Application Service	2,126.00	10,000.00	955.28	10,000.00	2,500.00
52732 · Desktop Computing	22,505.53	30,000.00	19,725.90	30,000.00	25,000.00
52734 · Help Desk	4,636.94	2,500.00	3,776.10	2,500.00	2,500.00
52750 · Catalog Items	18,303.50	40,309.92	1,600.01	116,480.00	50,000.00
52752 · Other Services	1,019.50	500.00	0.00	500.00	500.00
52754 · Non Catalog Items	0.00	500.00	0.00	500.00	500.00
52758 · Vehicle Lease	772.65	2,500.00	2,500.00	2,500.00	3,000.00
53585 · Equipment Dep Expense	1,850.42	2,500.00	1,682.20	2,500.00	2,500.00
54955 · Fixed Asset	0.00	1,500.00	0.00	1,500.00	1,500.00
54958 · Office Equip - prior year	0.00	0.00	0.00	0.00	0.00
54961 · Furniture & Equipment	0	1,000.00	3,500.00	1,000.00	1,000.00
Subtotal Services & Supplies	838,239.99	823,771.72	703,160.81	911,887.00	886,300.00
TOTAL Salaries & Bens and Serv. & Supplies	1,624,151.86	1,896,976.72	1,651,963.81	1,984,064.00	1,986,899.00

Figure 2
LAFCO Budget FY 2015-16 to FY 2017-18

Fund Activity	Actual FY15-16 Budget	Adopted (Adj.) FY15-16 Budget	Est. Actual FY16-17 Budget	Adopted FY16-17 Budget	Recommended FY17-18 Budget
44595 - Fund Balance¹	240,105.87	118,327.28	240,105.87	240,105.87	240,105.87
46725 - Contingency²	766,733.70	528,480.82	798,376.36	692,659.33	627,722.36
Transfer to operating account	(75,000.00)	(75,000.00)	(75,000.00)	(75,000.00)	(75,000.00)
Transfer to operating account				(175,000.00)	(100,000.00)
Transfer to operating account			(100,000.00)	(100,000.00)	
Deposit	102,296.66	-	-		
Interest	4,346.00	-	4,346.00		
46725 -Contingency [Total]	798,376.36	453,480.82	0	627,722.36	452,722.36
46726 - Special Project³	298,857.09	295,486.26	200,480.01	199,217.85	202,102.93
Transfer to operating account	(100,000.00)	(150,000.00)		-	
Transfer to operating account	0	0	(22,075.00)	-	
Deposit	-	-	-		
Interest	1,622.92	-	1,622.92		
Deposit to Special Project account	-	7,779.40	-		
46726 -Special Project [Total]	200,480.01	153,265.66	180,027.93	199,217.85	202,102.93
46727 - Jurisdictional⁴	148,606.27	147,731.57	149,463.42	148,785.67	150,320.57
Transfer to operating account	-	-	-	-	
Deposit	-	-	-	-	
Interest	857.15	-	857.15		
46727 - Jurisdictional [Total]	149,463.42	147,731.57	150,320.57	148,785.67	150,320.57
FUND Interest	-	5,500.00	-	5,500.00	6,800.00
Other: Demand Deposit	56,645.00				25,000.00
FUND ACTIVITY TOTAL	\$ 1,445,070.66	\$ 878,305.33	\$ 1,198,176.73	\$ 936,268.72	\$ 1,077,051.73

Notes and Transaction Detail for Figures 1 & 2:

¹Account 44595: All funds designated as **UNASSIGNED** per Minute Item No. 9 adopted 06/03/13.

²Account 46725: All funds designated as **UNASSIGNED** per Minute Item No. 9 adopted 06/03/13, except as follows:

\$75,000 designated as **COMMITTED** for litigation expenses per LAFCO Minute Item No. 9 (2)(c) adopted 04/04/16, reaffirmed 02/06/17.

\$175,000 designated as **COMMITTED** for fire agency and island reorganizations per LAFCO Minute Item No.9 (2)(c) adopted 04/04/16.

\$100,000 designated as **COMMITTED** for fire agency reorganizations per LAFCO Minute Item No. (9)(b) adopted 10/03/16, reaffirmed 02/06/17.

³Account 46726 All funds designated as **UNASSIGNED** per 06/03/13 Minute Item No. 9, except as follows:

\$22,075 designated as **ASSIGNED** for the Montecito Ranch Project per Minute Item No. 9 adopted 06/02/13.

\$50,000 designated as **COMMITTED** for fee waivers per Minute Item No. 9 adopted 06/03/13.

⁴Account 46727: All funds designated as **UNASSIGNED** per Minute Item No. 9 adopted 06/03/13.

Figure 3
FY15/16 to FY 17/18 Staffing Schedule

	ADOPTED FY 15/16 BUDGET					ADOPTED FY 16/17 BUDGET					PROPOSED FY 17/18 BUDGET			
	Position	F/T Equiv.	Baseline Budget	Adopted Budget	Est. Budget	Position	F/T Equiv.	Baseline Budget	Prop. Budget	Est. Budget	Position	F/T Equiv.	Baseline Budget	Prop. Budget
Executive Officer	1.00	1.00	\$187,179	\$190,743	\$190,743	1.00	1.00	\$190,743	\$190,743	\$190,743	1.00	1.00	\$190,743	\$190,743
Asst. Exec. Officer	0.00	0.00	0	0	0	0.00	0.00	0	0	0	0.00	0.00	0	0
Chief Analyst	1.00	0.50	44,117	44,999	44,117	1.00	0.50	44,999	43,355	44,117	1.00	0.50	43,355	44,999
Chief Analyst	1.00	1.00	77,520	80,651	0	1.00	1.00	80,651	83,772	83,772	2.00	2.00	83,772	159,167
Local Gov't'l Analyst III	1.00	1.00	75,645	77,158	79,055	1.00	1.00	77,158	73,840	73,840	0.00	0.00	73,840	0
Local Gov't'l Analyst II	1.00	1.00	0.0	0.0	65,000.0	1.00	0.00	0	0	0	0.00	0.00	0	0
Local Gov't'l Analyst I	0.00	0.00	0.0	0.0	0.0	0.00	0.00	0	0	0	1.00	1.00	0	49,412
Admin. Analyst I	1.00	1.00	47,300	49,412	0.0	1.00	0.00	49,412	49,412	0	0.00	0.00	49,412	0
Executive Asst	0.00	0.00	0	0	0.0	2.00	2.00	0	118,474	118,474	2.00	2.00	118,474	118,474
Admin. Asst.	3.00	3.00	111,900	171,564	111,263	1.00	1.00	171,564	42,593	44,532	1.00	1.00	42,593	44,532
Admin. Aide	0.00	0.00	n.a.		41,858.5	0.00	0.00			0	0.00	0.00		
Student Worker/Temp	1.50	1.00	15,000	15,000	0	1.50	0.00	15,000	25,000	0	1.50	0.50	25,000	20,000
Subtotal	10.50	9.50	558,660	629,527	532,036	10.50	6.50	629,527	627,189	555,478	9.50	8.00	627,189	627,327
Benefits			379,889	428,078	361,785			428,078	426,488	377,725			426,488	426,582
Adjustments			0	0	0			0	0	0			0	25,890
Subtotal			938,549	1,057,605	893,821			1,057,605	1,053,677	933,203			1,053,677	1,079,799
Commissioners (13)			15,600	15,600	15,600			15,600	19,500	15,600			19,500	20,800
TOTAL	10.50	9.50	\$954,149	\$1,073,205	\$909,421	10.50	6.50	\$1,073,205	\$1,073,177	948,803	9.50	8.00	\$1,073,177	\$1,100,599