

Presented To Commission On March 7, 2013
 For Consideration Of Changes To Proposed 2013-14 LAFCO Budget Worksheet
 Prepared by: Jan Lopez, LAFCO Consultant

Category	2011-12 Final Budget	2012-13 Final Budget	Actual as of 01/15/13	Expected at June 30	Proposed 2013-14 Draft Budget	Proposed % Compared to Current Fiscal Year	PUBLIC EVALUATION WITH MODIFICATIONS & RECOMMENDATIONS FOR CONSIDERATION OF CHANGES TO PROPOSED 2013-14 LAFCO BUDGET
Salaries & Benefits							<i>Per cent of this category</i>
Employer Share Health/Dental	7,800	8,250	4,977	8,250	9,075	110%	6% benefits E/O & Analyst
Employer Taxes	11,709	11,750	5,029	11,000	11,750	100%	8% wage expense
Payroll	102,000	105,000	59,022	105,000	105,000	100%	73% wages E/O & Analyst
Payroll - Temporary Personnel	300	300	0	0	300	100%	(>1%) wages
Retirement	13,520	14,500	10,264	17,000	17,400	120%	12% benefits E/O & Analyst
Worker's Comp Exposure	1,500	1,200	658	1,200	1,200	100%	1% wage expense
Total Salaries & Benefits	136,829	141,000	79,950	142,450	144,725	103%	100% 71.7% of total expenses
Services & Supplies							<i>Per cent of this category</i>
Bank & Transfer Fees	100	100	0	0	100	100%	
Communications	3,100	3,100	1,359	2,800	3,100	100%	
Household Expense	750	750	195	450	750	100%	
Information Technology Tools & Equip	1,500	1,850	0	1,850	1,850	100%	
Legal Counsel	2,500	3,500	3,408	5,000	5,000	143%	
Local Mileage Reimbursement	2,000	2,400	962	2,200	2,400	100%	
Memberships	3,100	3,250	3,183	3,183	3,350	103%	
Office Furnishings	250	250	0	0	250	100%	
Office Supplies	2,250	2,250	1,527	2,250	2,250	100%	
Postage & Shipping	1,500	1,600	577	1,400	1,600	100%	
Printing	1,000	1,000	32	100	500	50%	
Professional Svs Elections	400	400	0	0	400	100%	
Professional Svs Engineering	400	400	0	0	400	100%	
Professional Svs Audit	2,500	500	0	500	2,500	500%	
Professional Svs InfoTech	1,000	1,000	128	800	1,000	100%	
Professional Svs InfoTech - Website	2,500	800	279	800	800	100%	
Professional Svs Payroll Process	2,000	2,000	744	1,500	2,000	100%	
Professional Svs Planning and GIS	2,000	2,000	1,799	3,800	2,000	100%	
Property & General Liability	2,750	3,000	1,462	2,925	3,000	100%	
Publications and Legal Notices	1,200	1,200	2,008	2,750	1,500	125%	
Rents & Leases Equipment	3,000	2,500	1,376	2,500	2,500	100%	
Rents & Leases of Structures	10,761	10,750	6,277	10,750	11,100	103%	
Small Tools & Equipment	500	500	0	400	500	100%	
SOI Updates 1st Round (includes legal, CEQA)	None Budgeted	None Budgeted	None Budgeted	None Budgeted	17280		9% of proposed budget income using in-house staff only
Special Projects 1st Round-MSRs - Staff	None Budgeted	None Budgeted	None Budgeted	None Budgeted	19200		10% of proposed budget income using in-house staff only
Special Projects 1st Round MSRs - Legal	None Budgeted	None Budgeted	None Budgeted	None Budgeted	23040		12% of proposed budget income using in-house counsel only
SOI Fish & Game fees 1st Round (potential cost)	None Budgeted	None Budgeted	None Budgeted	None Budgeted	May vary from 10000 to 70000		54 local agencies x \$2000+ per CEQA filed Notice of Determination for each project. Some may be exempt, others may not qualify. DF&G determines NED on a case-by-case basis.
Software	250	350	99	350	350	100%	

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Transportation/Travel - Staff Training	3,000	3,000	1,557	3,000	3,000	100%	
Transportation/Travel - Commissioner	2,000	3,000	4,600	4,600	3,000	100%	
Utilities	2,000	2,000	715	1,500	2,000	100%	
Total Services & Supplies	54,311	53,450	32,244	55,408	57,200	107%	
Appropriation for Contingency	_0	_0	0	0	0		
Total Expense	191,140	194,450	112,195	197,858	201,925	104%	

Interest Revenue	500	460	233	470	460	100%	
Intergovernmental Revenues							
Contribution from Cities	62,000	62,000	62,000	62,000	64,000	103%	This would be the first increase to cost-share participants since 2008.
Contribution from Shasta	62,000	62,000	62,000	62,000	64,000	103%	
Contribution from Special	62,000	62,000	61,796	62,000	64,000	103%	
Total Intergovernmental	186,000	186,000	185,796	186,000	192,000	103%	
Proposal Fees Received		0	11,350	11,350	0		
Transfer from Reserves	4,640	7,990	0	38	9,465	118%	
Total Income	191,140	194,450	197,379	197,858	201,925	104%	
Expenditures Over/Under	(4,640)	(7,990)		(38)	(9,465)		
Beginning Fund Balance	35,290	31,513		31,513	31,500		
Fund Balance Use or	(4,640)	(7,990)		(38)	(9,465)		
Ending Fund Balance	30,650	23,523		31,475	22,035		This maintains reserves at 9.95%