

DRAFT Budget Worksheet FY 2014-2015

Categories	Adopted FY 2014-2015 Budget	1st Quarter as of 12/31/14	2rd Quarter as of 12/31/14	3rd Quarter Projected Estimate	April 4th Qtr Projected Estimate	May 4th Qtr Projected Estimate	June 4th Qtr Projected Estimate	Total FY 2014/2015 Projected Estimate	Over/Under	Notes
EXPENSES										
Salaries & Benefits										
Payroll Salaries										
Regular Hours	0	0	0	0	0	0	0	0	0	All LAFCO part-time staff under outside employment contract as of 11/2013
Admin PT*	0	0	0	0	0	0	0	0	0	
Bereavement*	0	0	0	0	0	0	0	0	0	
PTO*	0	0	0	0	0	0	0	0	0	
Payroll Salaries Sub Total	0	0	0	0	0	0	0	0	0	
Employer Expense										
Employer Taxes	0	0	0	0	0	0	0	0	0	
Employer Share Health/Dental	0	0	0	0	0	0	0	0	0	
Payroll Processing	0	0	0	0	0	0	0	0	0	
Retirement - PERS	0	0	0	0	0	0	0	0	0	PERS unfunded liability: LAFCO Staff \$900 (KB)
Retirement - PERS - past employee	0	0	0	0	0	0	0	0	0	PERS Unfunded liability: \$14,000/YR (AM)
Worker's Comp Exposure	0	0	-38	0	0	0	0	-38	38	Refund from previous FY
Employer Expense Sub Total	0	0	-38	0	0	0	0	-38	38	
Payroll - Other										
Contractor EO - Independent	53,340	16,000	16,000	16,351	0	0	0	48,351	4,989	Contract budgeted thru January. Extension for Feb & March unbudgeted.
Contractor EO - New Independent Proposal	0	0	0	0	6,000	6,000	6,000	18,000	-18,000	Estimated new independent contract rate
Payroll - P.T. LAFCO Personnel	58,325	14,275	13,795	11,922	4,028	4,028	4,028	52,076	6,249	Employees overlap hours
Payroll - P.T. LAFCO Personnel Over Time	0	3,079	10,568	0	0	0	0	13,647	-13,647	OT authorized by Commission
Payroll - Other Sub Total	111,665	33,354	40,363	28,273	10,028	10,028	10,028	132,074	-20,409	
Total Salaries & Benefits	111,665	33,354	40,325	28,273	10,028	10,028	10,028	132,036	-20,371	
Services and Supplies										
Bank & Transfer Fees	100	174	105	110	36	37	37	500	-400	
Communications	2,300	698	506	343	168	168	168	2,050	250	
Info Tech Tools & Equip	650	147	-104	0	0	0	0	43	607	
Memberships	3,500	2,335	1,131	0	0	0	0	3,466	34	
Mileage Reimbursement	700	39	168	0	81	81	81	450	250	
Office Expense	300	325	280	185	137	137	137	1,200	-900	
Office Furnishings	0	343	0	0	0	0	0	343	-343	

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Office Supplies	2,000	441	126	252	170	170	170	1,328	672	
Postage & Shipping	900	141	16	169	116	116	117	675	225	
Printing	300	76	0	0	66	66	67	275	25	
Professional Services										
Contract EO- Application Processing	8,400	3,770	813	1,580	745	746	746	8,400	1	Fee-Based Funding for Independent Contract Services
Elections	250	0	0	0	0	0	0	0	250	
Engineering	250	0	0	0	0	0	0	0	250	
Fiscal Services										
Audit	6,000	0	0	0	0	0	0	0	6,000	
General Fiscal	4,000	104	0	0	0	0	0	104	3,896	
Fiscal Services Sub Total	10,000	104	0	0	0	0	0	104	9,896	
InfoTech Services	1,250	20	1,040	1,590	150	150	150	3,100	-1,850	
InfoTech - Website	650	240	479	500	166	167	167	1,719	-1,069	
Legal Counsel										
LAFCO Applications	0	2,161	73	-3,422	0	0	0	-1,189	1,189	Deschutes Reorganization
LAFCO Meetings	2,500	363	363	4,321	1,339	1,339	1,339	9,063	-6,563	
General Counsel	1,500	58	914	3,553	193	193	194	5,104	-3,604	
Litigation - LAFCO	10,000	752	1,044	160	0	0	0	1,956	8,045	Briggs et al
Litigation - Personnel	2,500	493	1,856	108	145	145	145	2,892	-392	Mickleston
Special Requests	0		739	1,856	234	235	235	3,299	-3,299	
Special Studies	0	189	515	58	246	246	246	1,500	-1,500	
Legal Counsel Sub Total	16,500	4,015	5,503	6,633	2,157	2,158	2,159	22,624	-6,124	
Planning and GIS	2,000	0	0	0	150	150	150	450	1,550	
Professional Services Sub Total	39,300	8,149	7,834	10,303	3,368	3,371	3,372	36,397	2,903	
Property & General Liability	1,700	1,630	0	0	0	0	0	1,630	70	
Publications/Legal Notices - Regular	1,500	375	51	85	57	58	58	684	816	
Rents & Leases Equipment	4,200	386	694	2,497	766	767	767	5,877	-1,677	
Rents & Leases of Structures	12,000	3,714	2,785	1,885	956	956	956	11,251	749	
Small Tools & Equipment	350	355	-78	0	0	0	0	277	73	
Special Studies Expenses*										
CDFW Fees	4,000	0	0	0	0	0	0	0	4,000	Potential Liabilities \$57,200 this FY
GIS Services	3,000	3,056	4,424	241	0	0	0	7,721	-4,721	
Legal Counsel - LAFCO Meetings	0	305	2,117	0	0	0	0	2,421	-2,421	
Legal Counsel - Special Requests	1,500	0	740	0	0	0	0	740	761	
Mileage Reimbursement	0	69	311	49	50	50	50	579	-579	

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Postage & Shipping	600	697	697	698	0	0	0	2,092	-1,492	
Printing	135	377	397	279	0	0	0	1,053	-918	
Public Hearing Notice	1,050	387	1,032	60	0	0	0	1,478	-428	
Office Supplies	500	2,803	83	20	0	0	0	2,907	-2,407	
Rents & Leases Equipment	0	937	985	0	0	0	0	1,922	-1,922	
Transportation/Travel/Lodge - Staff	0	2,000	2,422	0	0	0	0	4,422	-4,422	
Utilities	0	95	392	105	0	0	0	592	-592	
Special Studies Sub-total	10,785	10,725	13,599	1,452	50	50	50	25,926	-15,141	
Software	350	204	599	0	0	0	0	803	-453	
Transportation/Travel/Lodge - Staff	2,000	888	2,325	0	0	0	0	3,213	-1,213	
Transportation/Travel/Lodge - Commissioner	0	639	-200	0	0	0	0	439	-439	
Utilities	1,500	375	375	375	125	125	125	1,125	0	\$125 month previous average
Total Services & Supplies	84,435	32,158	30,212	17,654	6,096	6,102	6,105	98,327	-13,892	
Appropriation for Contingency	0	0	0	0	0	0	0	0	0	
TOTAL EXPENSES	196,100	65,512	70,537	45,927	0	16,124	16,130	16,133	230,363	-34,263
REVENUES	Adopted FY 2014-2015 Budget	1st - 3rd Quarter Actual a of 3/20/2015			April 4th Qtr Projected Estimate	May 4th Qtr Projected Estimate	June 4th Qtr Projected Estimate	Total FY 2014/2015 Projected Estimate		
Interest	450	115			0	0	0	140		
Intergovernmental Revenue										
Contribution from Cities	62,000	62,000			0	0	0	62,000		
Contribution from Shasta County	62,000	62,000			0	0	0	62,000		
Contribution from Special Districts	62,000	62,002			0	0	0	62,000		
Total Intergovernmental Revenue	186,000	186,002			0	0	0	186,002		
Miscellaneous Revenue	50	0			0	0	0	0		
Proposed Fees/Received Fees - Applications	9,600	8,151			0	6,500	2,500	26,751		
TOTAL REVENUES	196,100	190,817						212,893		

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BALANCE OF ACCOUNTS									
ACCOUNTS	Adopted FY 2014-2015 Budget	1st Quarter Balance	2nd Quarter Balance	3rd Quarter Projected Estimate	April 4th Qtr Projected Estimate	May 4th Qtr Projected Estimate	June 4th Qtr Projected Estimate		
LAIF									
Opening Balance		8,324	98,340	33,384	0	0	0	0	0
Ending Balance	8,324	98,340	33,384	0	0	0	0	0	0
LAIF - Contingency									
Opening Balance		5,000	5,000	5,000	0	0	0	0	0
Ending Balance	0	5,000	5,000	0	0	0	0	0	0
US Bank - Operating									
Opening Balance		5,827	25,996	16,642	3,265	3,265	3,266	-41,326	
Ending Balance	5,827	25,996	13,191	9,098	-13,775	-13,775	-13,776	-41,326	
US Bank - E-Payables									
Opening Balance		164	164	164	54	55	55	164	
Ending Balance	164	164	164	164	54	55	55	164	
Account Balance Totals	14,315	129,500	51,739	9,263	-13,721	-13,720	-13,721	-41,162	