

LAFCO'S PROPOSED BUDGET FOR FISCAL 2015-2016

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EXHIBIT A

	Fiscal 2013-2014 Adopted Budget (approved 5/23/13)	Fiscal 2014-2015 Adopted Budget (approved 5/22/14)	preliminary actuals @ 3/5/15	estimated actuals thru year end	Draft Proposal for Fiscal 2015 / 2016	increase (decrease) from prior year
Income						
81-1928 CONTRB FRM OTR AGENCIES	202,594	202,594	202,594	202,594	239,614	37,020
81-1933 COUNTY MATCHING FUNDS	202,594	202,594	202,594	202,594	239,614	37,020
81-1808 LAFCO FEES	40,000	12,500	11,934	16,934	20,000	7,500 j
RENTS - 1122 STATE	36,447	47,057	36,681	49,760	49,760	2,703
*CONTINGENCY - EMERGENCY RESERVES	10,000	292,875	292,875	292,875	37,779	-255,096
INTEREST INCOME	0	0	453	453	0	0
OTHER INCOME	0	0	0	0	0	0
Total Income (including transfer in from reserves to pay off building loan)	491,635	757,620	747,131	765,210	586,767	-170,853
For Comparison Purposes - Removal of Building Loan payoff	0	-301,261	-303,576	-303,576	0	301,261
Total Income (exclusive of transfer to pay off building loan)	491,635	456,359	443,555	461,634	586,767	130,408
Expenses						0
82-2001 LAFCO SALARIES	172,424	178,756	113,775	178,655	203,847	25,092 a
82-2035 LAFCO EMPLOYEE BENEFITS	66,247	69,928	44,580	69,028	86,160	16,231 b
82-2060 COMMUNICATIONS	9,200	10,716	8,226	12,340	12,550	1,834 c
82-2100 INS. PROPERTY	5,800	5,800	3,652	3,652	5,800	0
82-2101 INS LIABILITY	9,000	9,500	8,716	8,716	9,500	0
82-2120 MAINT -EQUIPMENT	6,500	3,000	1,843	3,686	6,800	3,800 h
82-2150 MEMBERSHIPS	3,200	3,315	2,935	3,235	3,380	65 g
82-2170 OFFICE EXPENSE (Office Supplies)	46,000	18,000 *2	10,978	19,967	19,500 *2	1,500 i
82-2170 OFFICE EXPENSE (Electronics)	-	14,000	16,183	18,183	16,000	2,000
82-2170 OFFICE EXPENSE (Software & Licenses)	-	7,200	2,867	7,867	8,000	800
82-2170 OFFICE EXPENSE (Furnishings)	-	2,800	0	0	1,000	-1,800
82-2180 PROF & SPEC SERVICES-Legal	6,000	6,000	4,108	6,163	6,000	0
82-2180 PROF & SPEC SERVICES - Other (Annual Audit & Paychex)	13,500	12,500	9,633	11,199	18,500	6,000 d
82-2181 PROF & SPEC SERV-DATA P	11,000	12,250 *2	6,560	12,280	13,250 *2	1,000 e
82-2182 PROF & SPEC SERV-OTHER (GIS/CAED)	5,000	8,000	0	8,000	8,000	0
82-2190 PUBLIC & LEGAL NOTICES	1,500	2,700 *2	791	3,000	3,200 *2	500 i
82-2200 RENTS & LEASES-EQUIP	4,700	4,700	3,039	4,558	4,700	0
82-2230 SPECIAL DEPT EXPENSE	900	900	66	900	900	0
82-2251 TRAVEL IN COUNTY	500	500	0	500	500	0
82-2252 TRAVEL OUT OF COUNTY	35,658	27,548	8,894	15,294	19,000	-8,548
82-4300 CAPITAL OUTLAY	10,000	10,000	8,046	8,046	0	-10,000 f
1122 LOAN PAYMENTS	27,006	301,261	303,576	303,576	0	-301,261
1122 R & M COSTS/ONGOING EXPENSE	11,500	12,340	10,098	21,310	20,000	7,660 **
1122 R & M COSTS/REMODEL	25,000	0	0	0	60,000	60,000 **
1122 UTILITIES	21,000	21,000	12,761	21,876	22,400	1,400 **
*CONTINGENCY - EMERGENCY RESERVES	0	14,906	0	0	37,779	22,873
Total Expenses (including payoff of building loan)	491,635	757,620 *1	581,327	742,030	586,767	-170,853
For Comparison Purposes - Removal of Building Loan payoff	0	-301,261	-303,576	-303,576	0	301,261
Total Expenses (exclusive of building loan payments)	491,635	456,359 *3	277,751	438,454	586,767	130,408
Net Income	0	0	165,804	23,180	0	0

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NOTES (FISCAL 2014-2015):

- *1 Total budget with payoff of building / using current contingency (leaves us with little or no contingency)
- *2 May not include additional costs for NFD or other special projects
This budget does not include the costs associated with the NFD dissolution costs. Estimated to be \$ 9,400 to 35,000
- *3 \$35,276 reduction from prior budget

NOTES (FISCAL 2015 / 2016 Draft Proposal):

- a Increase in salaries due to annual merit increases and employee position/classification promotion
- b Ongoing increase in cost for employment related benefits such as retirement/ health insurance /payroll taxes / workmen's comp insurance / retiree health
- c Increase due to service provider increased costs
- d Increase due to contractual increases / plus an additional estimated 5k for retiree health benefit plan setup
- e Estimated increase due to ongoing trends
- f Anticipating not having any purchases for this fiscal
- ** Building repairs & maintenance - R & M ongoing (estimated increase to include costs for hot water heaters and recirculating pumps)
- ** Building repairs & maintenance -R&M remodeling (estimated for women's restroom for handicap compliance, hallway repairs, artificial turf)
- ** Utilities (estimates to include increase 2k + for electricity rate increase)
- g CALAFCO dues Increase by 2%
- h Maintenance package for servers expires / plan to renew for all 3 servers / estimate \$3800
- i Add'l cost associated with mailing of notices for NFD
- j Revenue from fees estimated on the low end at \$20k, high end estimate would be \$40k

LAFCO Estimated Annual Cost of Salaries and Benefits for 2015/2016

Position		Salary	Retirement	Estimated Medical, Dental, Vision, AD&D, Life	Estimated W/comp	Medicare (Employer's portion)	FICA (Employer's portion)	Estimated State Unemployment	TOTALS
Executive Officer	2015-2016	61,000	n/a	n/a	2,428	885	3,782	273	68,367
	2014-2015	51,000	n/a	n/a	2,091	740	3,162	392	57,385
Analyst/Accountant	2015-2016	85,067	32,325	16,174	876	1,233		273	135,949
	2014-2015	81,016	24,572	15,819	859	1,175	n/a	392	123,832
Clerk/Analyst	2015-2016	49,462	18,796	5,166	509	717		273	74,923
	2014-2015	37,367	11,333	5,070	396	542	n/a	392	55,101
Building Maintenance	2015-2016	8,320	n/a	n/a	1,488	121	516	324	10,769
	2014-2015	8,320	n/a	n/a	1,550	121	516	466	10,972
		<u>\$ 203,849</u>	<u>\$ 51,121</u>	<u>\$ 21,340</u>	<u>\$ 5,302</u>	<u>\$ 2,956</u>	<u>\$ 4,298</u>	<u>\$ 1,143</u>	<u>\$ 290,009</u>
	2014-2015	<u>\$ 177,703</u>	<u>\$ 35,906</u>	<u>\$ 20,889</u>	<u>\$ 4,895</u>	<u>\$ 2,577</u>	<u>\$ 3,678</u>	<u>\$ 1,642</u>	<u>\$ 247,289</u>
	2015-2016 increase	26,146	15,215	451	406	379	620	-498	42,720
	percentage of increase	14.71%	42.38%	2.16%	8.30%	14.71%	16.86%	-30.36%	17.28%

Retirement components

Health / medical 13.33%

Pension bond 6.47%

Employer 18.20%

totals:

2015-2016 = 38%

2014-2015=30.33%

2013-2014=28.90%

2012-2013 =27.79%

2011-2012=24.69%