

EXHIBIT A

Draft Proposed Budget & Benefits Worksheet
LAFCO Draft Budget FY 2016/2017

LAFCO's PROPOSED BUDGET FOR FISCAL 2016-2017

EXHIBIT A

	Fiscal 2014-2015 Adopted Budget (approved 5/22/14)	Fiscal 2015-2016 Adjusted Adopted Budget (approved 5/28/15 & 1/28/16)	preliminary actuals @ 2-29-16	estimated actuals thru year end 6/30/2016	Draft Proposal for Fiscal 2016 / 2017	increase (decrease) from prior year
Income						
81-1928 CONTRB FRM OTR AGENCIES	202,594	233,117	233,117	233,117	255,793	22,676
81-1933 COUNTY MATCHING FUNDS	202,594	233,117	233,117	233,117	255,793	22,676
81-1808 LAFCO FEES	12,500	20,000	21,488	24,488	25,000	5,000
RENTS - 1122 STATE	47,057	44,860	24,925	38,685	47,075	2,215 h
*CONTINGENCY - EMERGENCY RESERVES	292,875	57,698	0	19,919	34,762	-22,936
INTEREST INCOME	0	0	184	184	0	0
OTHER INCOME	0	0	494	494	0	0
Total Income (including transfer in from reserves to pay off building loan)	757,620	588,792	513,326	550,005	618,423	29,631
For Comparison Purposes - Removal of Building Loan payoff	-301,261	0	0	0	0	0
Total Income (exclusive of transfer to pay off building loan)	456,359	588,792	513,326	550,005	618,423	29,631
Expenses						
82-2001 LAFCO SALARIES	178,756	208,592	125,446	207,874	236,571	26,979 a
82-2035 LAFCO EMPLOYEE BENEFITS	69,928	85,991	43,271	84,818	114,741	28,750 b
82-2080 COMMUNICATIONS	10,716	8,650	4,209	7,515	8,650	0 i
82-2100 INS. PROPERTY	5,800	5,800	3,749	3,749	5,800	0
82-2101 INS LIABILITY	9,500	9,500	8,400	8,750	9,500	0
82-2120 MAINT -EQUIPMENT	3,000	6,800	2,050	6,585	8,300	1,500 k
82-2150 MEMBERSHIPS	3,315	3,380	600	3,148	3,559	179 g
82-2170 OFFICE EXPENSE (Office Supplies)	18,000	19,500	15,421	23,132	22,500	3,000 l
82-2170 OFFICE EXPENSE (Electronics)	14,000	16,000	15,163	16,163	16,000	0
82-2170 OFFICE EXPENSE (Software & Licenses)	7,200	8,000	3,903	7,903	8,000	0
82-2170 OFFICE EXPENSE (Furnishings)	2,800	1,000	842	842	1,000	0
82-2180 PROF & SPEC SERVICES-Legal	6,000	6,000	3,031	5,995	7,000	1,000 d
82-2180 PROF & SPEC SERVICES - Other (Annual Audit & Paychex)	12,500	18,500	8,199	18,485	20,500	2,000 d
82-2181 PROF & SPEC SERV-DATA P	12,250	13,250	7,860	11,945	14,250	1,000 d
82-2182 PROF & SPEC SERV-OTHER (GIS/CAED)	8,000	8,000	0	8,000	8,000	0
82-2190 PUBLIC & LEGAL NOTICES	2,700	3,200	1,396	2,792	2,700	-500 c
82-2200 RENTS & LEASES-EQUIP	4,700	4,700	2,872	4,553	4,700	0
82-2230 SPECIAL DEPT EXPENSE	900	900	128	900	900	0
82-2251 TRAVEL IN COUNTY	500	500	99	500	500	0
82-2252 TRAVEL OUT OF COUNTY	27,548	19,000	10,599	14,162	28,898	9,898 i
82-4300 CAPITAL OUTLAY	10,000	0	0	0	10,000	10,000 f
1122 LOAN PAYMENTS	301,261	0	0	0	0	0
1122 R & M COSTS/ONGOING EXPENSE	12,340	20,000	13,580	20,001	20,000	0
1122 R & M COSTS/REMODEL	0	61,000	24,091	34,157	10,000	-51,000 e
1122 UTILITIES	21,000	21,750	10,795	19,629	21,592	-158
*CONTINGENCY - EMERGENCY RESERVES	14,906	37,779	0	37,779	34,762	-3,017 j
Total Expenses (including payoff of building loan)	757,620	588,792	305,705	549,378	618,423	29,631
For Comparison Purposes - Removal of Building Loan payoff	-301,261	0	0	0	0	0
Total Expenses (exclusive of building loan payments)	456,359	588,792	305,705	549,378	618,423	20,631
Net Income	0	0	207,621	626	0	0

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Notes (Fiscal 2016 / 2017 Draft Proposal)

- a Increase due to additional term / additional hours for maintenance emp to accommodate Increased traffic / potential merit increases
- b Ongoing Increase in cost for employment related benefits such as retirement/ health insurance /payroll taxes / workmens comp insurance/ retiree health
- c Decreased public notices (NFD)
- d Increase due to contractual Increases / plus an additional estimated 5k for retiree health benefit plan setup
- e Decreased / only anticipating roof repairs
- f Estimate for HP Plotter
- g CALAFCO dues increase by 7%
- h Assume fully rented less 10% vacancy factor
- i Anticipating increased attendance for CALAFCO Annual conference
- j Use estimated unallocated available fund balance to build up reserves
- k Increase due to anticipated cost for HP plotter maintenance
- l Increase due to anticipated postage/supplies for notices WFD

LAFCO Estimated Annual Cost of Salaries and Benefits for 2016/2017

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	2016-2017	n/a	n/a	2,550	885	3,782	224	68,440
2015-2016 (Approved Budget \$61,000)	61,000	n/a	n/a	2,428	885	3,782	273	68,367
Analyst/Accountant	2016-2017	32,038	17,230	842	1,234	n/a	224	136,640
2015-2016 (Approved Budget \$85,072)	82,992	31,537	16,174	855	1,203	n/a	273	133,034
Clerk	2016-2017	14,781	11,170	389	569	n/a	224	66,383
2015-2016 (Approved Budget \$39,250)	38,293	14,551	5,166	394	555	n/a	273	59,232
Building Maintenance	2016-2017	n/a	n/a	2,162	174	744	384	15,464
2015-2016 (Approved Budget \$8,320)	12,440	n/a	n/a	2,222	180	771	485	16,099
Limited Term Clerk	2016-2017	12,784	11,170	389	569	n/a	224	64,385
Limited Term Clerk (Feb '16 thru June '16)	15,955	5,251	6,502	164	231	n/a	224	28,328
adjustments : merit increases (budgeted but none taken);								
permanent staff out part of year / x-help hired to cover;								
additional time incurred for maintenance staff								
	-1,088	-6,124	-2,598	-702	-16	1,210	-161	-9,479
	\$ 236,571	\$ 59,603	\$ 39,570	\$ 6,332	\$ 3,430	\$ 4,526	\$ 1,280	\$ 351,313
2015-2016	\$ 209,592	\$ 45,215	\$ 25,244	\$ 5,361	\$ 3,039	\$ 5,763	\$ 1,367	\$ 295,582
2016-2017 increase	26,979	14,388	14,327	970	391	-1,237	-87	55,731
percentage of increase	12.87%	31.82%	56.75%	18.10%	12.88%	-21.47%	-6.38%	18.85%

Retirement components

Health / medical 13.33%

Pension bond 6.13%

Employer 18.20% (Tier 3 13.11%)

totals:

2016-2017 = 37.66

2015-2016 = 38%

2014-2015=30.33%

2013-2014=28.90%

2012-2013 =27.79%

2011-2012=24.69%