

EXHIBIT B-1

LAFCO Estimated Annual Cost of Salaries and Benefits for 2018/2019

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Position	Salary	Retirement	Estimated Medical, Dental, Vision, AD&D, Life	Estimated W/comp	Medicare (Employer's portion)	FICA (Employer's portion)	Estimated State Unemployment	TOTAL Costs
Executive Officer	61,000	n/a	n/a	2,891	885	3,782	189	68,747
2017-2018 (Approved Budget \$61,000)	61,000	n/a	n/a	2,922	885	3,782	189	68,777
Analyst/Accountant	89,326	37,115	14,642	759	1,295	0	189	143,326
2017-2018 (Approved Budget \$87,152)	87,152	32,821	14,578	863	1,264	0	189	136,867
Analyst/Clerk	50,700	18,358	12,607	431	735	0	189	83,020
2017-2018 (Approved Budget \$41,215)	41,215	15,522	11,227	408	598	0	189	69,158
Limited Term Clerk (full year)	33,051	11,968	12,607	281	479	0	189	58,575
2017-2018 (Approved Budget \$41,215)	41,215	13,424	11,227	408	598	0	189	67,060
Building Maintenance	15,354	n/a	n/a	2,708	223	952	189	19,426
2017-2018 (Approved Budget \$12,600)	12,600	n/a	n/a	2,611	183	781	189	16,364
	\$ 249,431	\$ 67,441	\$ 39,856	\$ 7,071	\$ 3,617	\$ 4,734	\$ 945	\$ 373,095
2017-2018	\$ 243,182	\$ 61,767	\$ 37,032	\$ 7,211	\$ 3,526	\$ 4,563	\$ 945	\$ 358,226
2018-2019 increase	6,249	5,674	2,824	-140	91	171	0	14,868
percentage of increase	2.57%	9.19%	7.63%	-1.95%	2.57%	3.74%	0.00%	4.15%

Retirement components

Health / medical 13.33%

Pension bond 6.13%

Employer 22.09% (Tier 3 16.75%)

totals:

2018-2019 = 41.55%

2017-2018 = 37.66 %

2016-2017 = 37.66 %

2015-2016 = 38%

2014-2015=30.33%

2013-2014=28.90%

2012-2013 =27.79%

2011-2012=24.69%