

LAFCO'S PROPOSED FINAL BUDGET FOR FISCAL 2018-2019

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EXHIBIT A

	A1			A2	
	Fiscal 2017 / 2018 Adopted Budget (approved 5/25/17)	Final Proposal for Fiscal 2018 / 2019 (not including Special Districts)	increase (decrease) from prior year	Estimated additional cost associated with Special District representation	Final Proposal for Fiscal 2018 / 2019
Income					
81-1928 CONTRB FRM OTR AGENCIES (Special Districts)	0	0	0	B	206,536
81-1928 CONTRB FRM OTR AGENCIES (Cities)	253,978	291,963	37,985 k	B	206,536
81-1933 COUNTY MATCHING FUNDS	253,978	291,963	37,985 k	B	206,536
81-1808 LAFCO FEES	35,000	35,000	0 k		35,000
RENTS - 1122 STATE	45,738	45,738	0 k		45,738
*CONTINGENCY - EMERGENCY RESERVES	75,969	0	(75,969) k		0
INTEREST INCOME	0	0	0		0
OTHER INCOME	0	0	0		0
Total Income	\$ 664,663	\$ 664,663	0		\$ 700,345
Expenses					
82-2001 LAFCO SALARIES	243,182	236,987	(6,195) a	12,444 A	249,431
82-2035 LAFCO EMPLOYEE BENEFITS	115,044	108,585	(6,460) b	10,787 A	119,371
** 82-2036 COMMISSIONER STIPEND	0	4,500	4,500 l	1,600 A	6,100
82-2060 COMMUNICATIONS	5,040	5,040	0		5,040
82-2100 INS. PROPERTY	5,800	5,800	0		5,800
82-2101 INS LIABILITY	9,500	9,500	0		9,500
82-2120 MAINT -EQUIPMENT	11,020	11,020	0		11,020
82-2150 MEMBERSHIPS	4,210	5,300	1,090 c		5,300
82-2170 OFFICE EXPENSE (Office Supplies)	19,400	17,000	(2,400) d	3,228 A	20,228
82-2170 OFFICE EXPENSE (Electronics)	16,000	16,000	0	3,500 A	19,500
82-2170 OFFICE EXPENSE (Software & Licenses)	9,010	9,010	0		9,010
82-2170 OFFICE EXPENSE (Furnishings)	1,000	2,200	1,200 h		2,200
82-2180 PROF & SPEC SERVICES-Legal	35,400	15,000	(20,400) e		15,000
82-2180 PROF & SPEC SERVICES - Other (Annual Audit & Paychex)	20,500	20,500	0		20,500
82-2181 PROF & SPEC SERV-DATA P	15,940	26,000	10,060 f		26,000
82-2182 PROF & SPEC SERV-OTHER (GIS/CAED)	8,000	8,000	0		8,000
82-2190 PUBLIC & LEGAL NOTICES	2,400	2,400	0		2,400
82-2200 RENTS & LEASES-EQUIP	4,224	4,224	0		4,224
82-2230 SPECIAL DEPT EXPENSE	900	900	0		900
82-2251 TRAVEL IN COUNTY	500	500	0		500
82-2252 TRAVEL OUT OF COUNTY	26,592	28,044	1,452 g	4,124 A	32,168
82-4300 CAPITAL OUTLAY	0	0	0		0
1122 R & M COSTS/ONGOING EXPENSE	20,000	22,520	2,520 m		22,520
1122 R & M COSTS/REMODEL	30,000	80,000	50,000 i		80,000
1122 UTILITIES	21,000	21,000	0		21,000
1122 FIRE DAMAGE /REPAIRS/REPLACEMENTS			0		0
*CONTINGENCY - EMERGENCY RESERVES	40,000	4,633	(35,367) j		4,633
Total Expenses	\$ 664,663	\$ 664,663	0	35,683	\$ 700,345
Net Income	0	0	0		0

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***Contingency Reserves Allocation Summary:**

Balance @ 7/1/17	\$ 268,893
less: committed to fiscal 2017/2018 funding	-75,969
less: committed to litigation fund	-40,000
less: committed to building /emergency fund	-150,000
Unallocated balance @ 3/9/18	<u>\$ 2,924</u>

Notes (Fiscal 2018 / 2019 Draft Proposal)

- a 6 months for a limited term clerk / additional hours for maintenance employee to accommodate increased traffic / potential merit increases
- b Ongoing increase in cost for employment related benefits such as retirement/ health insurance /payroll taxes / workmen's comp insurance/ retiree health
- c Slight increase in CALAFCO annual dues (Includes \$1500 sponsorship for CALAFCO conference)
- d Anticipating decreased volume of SAP reviews (reduction in supplies)
- e Anticipating not having any potential litigations
- f Website needs to be upgraded
- g Increase cost due to location of annual conference (Yosemite, CA)
- h Replace chairs in conference room
- i State St building roof needs extensive repairs or replacement
- j Litigation & Building funds / Policy Issues
- k Policy Issues / Reserves utilized to offset funding from other agencies
- l New policy issue
- m Accommodate increased traffic
- A Additional cost associated with Special District representation
- B Cities apportionment is 1/3, Special Districts apportionment is 1/3, County apportionment is 1/3

Worksheet for Salaries / Benefits 2018-2019 @ 5-7-2018

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

EXHIBIT A (A1)

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 2018-2019	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 2018-2019	89,326	34,900	14,642	759	1,295	0	189	141,111
2017-2018 (Approved Budget \$87,152)	87,152	32,821	14,578	863	1,264	0	189	136,867
Analyst/Clerk 2018-2019	50,700	17,101	12,607	431	735	0	189	81,763
2017-2018 (Approved Budget \$41,215)	41,215	15,522	11,227	408	598	0	189	69,158
Limited Term Clerk (6 month) 2017-2018	20,608	6,951	6,303	175	299	0	189	34,525
2017-2018 (Approved Budget \$41,215)	41,215	13,424	11,227	408	598	0	189	67,060
Building Maintenance 2018-2019	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
	\$ 236,987	\$ 58,952	\$ 33,553	\$ 6,965	\$ 3,436	\$ 4,734	\$ 945	\$ 345,572
2017-2018	\$ 243,182	\$ 61,767	\$ 37,032	\$ 7,211	\$ 3,526	\$ 4,563	\$ 945	\$ 358,226
2018-2019 increase (decrease)	(6,195)	(2,815)	(3,479)	(246)	(90)	171	0	(12,655)
percentage of increase (decrease)	-2.55%	-4.56%	-9.40%	-3.41%	-2.55%	3.74%	0.00%	-3.53%

Retirement components

Health / medical 13.33%

Pension bond 3.646%

Employer 22.09% (Tier 3 16.75%)

totals:

2018-2019 = 39.07%

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%

Worksheet for Salaries / Benefits 2018-2019 @ 5-7-2018

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

EXHIBIT A (A2)

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 2018-2019	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 2018-2019	89,326	34,900	14,642	759	1,295	0	189	141,111
2017-2018 (Approved Budget \$87,152)	87,152	32,821	14,578	863	1,264	0	189	136,867
Analyst/Clerk 2018-2019	50,700	17,101	12,607	431	735	0	189	81,763
2017-2018 (Approved Budget \$41,215)	41,215	15,522	11,227	408	598	0	189	69,158
Limited Term Clerk (full year) 2017-2018	33,051	11,148	12,607	281	479	0	189	57,755
2017-2018 (Approved Budget \$41,215)	41,215	13,424	11,227	408	598	0	189	67,060
Building Maintenance 2018-2019	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	\$ 63,149	\$ 39,856	\$ 7,071	\$ 3,617	\$ 4,734	\$ 945	\$ 368,802
2017-2018	\$ 243,182	\$ 61,767	\$ 37,032	\$ 7,211	\$ 3,526	\$ 4,563	\$ 945	\$ 358,226
2018-2019 increase	6,249	1,382	2,824	-140	91	171	0	10,576
percentage of increase	2.57%	2.24%	7.63%	-1.95%	2.57%	3.74%	0.00%	2.95%

Retirement components

Health / medical 13.33%

Pension bond 3.646%

Employer 22.09% (Tier 3 16.75%)

totals:

2018-2019 = 39.07%

2017-2018 = 37.66 %

2016-2017 = 37.66 %

2015-2016 = 38%

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2013-2014=28.90%

2012-2013 =27.79%

2011-2012=24.69%