

Shasta LAFCO Proposed 2013-14 Budget (highlighted line items represent changes from the February draft)

	2011-12 Final Budget	2012-13 Final Budget	Actual as of 03/25/13	Expected at June 30	Proposed 2013-14 Draft Budget	Proposed % Compared to Current Fiscal Year	Notes
Salaries & Benefits							
Employer Share Health/Dental	7,800	8,250	6,652	8,250	9,075	110%	Projected 10% Increase
Employer Taxes	11,709	11,750	6,243	11,000	11,750	100%	
Payroll	102,000	105,000	78,276	105,000	105,000	100%	
Payroll - Temporary Personnel	300	300	0	0	300	100%	
Retirement	13,520	14,500	13,852	17,000	17,400	120%	Adjustment to compensate for higher PERS costs than anticipated
Worker's Comp Exposure	1,500	1,200	849	1,200	1,200	100%	
Total Salaries & Benefits	136,829	141,000	105,871	142,450	144,725	103%	
Services & Supplies							
Bank & Transfer Fees	100	100	14	28	100	100%	
Communications	3,100	3,100	1,764	2,800	2,800	90%	
Household Expense	750	750	427	450	500	67%	
Information Technology Tools & Equip	1,500	1,850	1,252	1,850	1,850	100%	
Legal Counsel	2,500	3,500	3,901	2,500	2,500	71%	\$3,248 of current FY legal costs are attributed to FRVCSD. An total increase for the legal budget is recommended due to expected activity. This line item was split into expected costs and legal
Legal Reserves	0	0	0	2,500	2,500		
Local Mileage Reimbursement	2,000	2,400	962	2,200	2,400	100%	
Memberships	3,100	3,250	3,183	3,183	3,350	103%	CPI Increase projected for CALAFCO and CSDA
Office Furnishings	250	250	0	0	0	0%	
Office Supplies	2,250	2,250	1,238	2,250	2,000	89%	
Postage & Shipping	1,500	1,600	614	1,400	1,300	81%	
Printing	1,000	1,000	396	100	500	50%	Most large print jobs can be done with our in-house color copier
Professional Svs Elections	400	400	0	0	400	100%	
Professional Svs Engineering	400	400	0	0	400	100%	
Professional Svs Audit	2,500	500	3,000	500	2,500	500%	The reserve account for this item will be zero after the current audit. Rebuilding this reserve account is recommended for future audits and/or audit committee activity.
Professional Svs InfoTech	1,000	1,000	318	800	1,000	100%	
Professional Svs InfoTech - Website	2,500	800	279	800	650	81%	Includes website support and hosting of the Shasta LAFCO website
Professional Svs Payroll Process	2,000	2,000	1,107	1,500	2,000	100%	
Professional Svs Planning and GIS	2,000	2,000	2,799	3,800	2,000	100%	\$1200 of current FY costs were due to FRVCSD SOI expansion.
Property & General Liability	2,750	3,000	1,462	2,925	3,000	100%	
Publications and Legal Notices	1,200	1,200	2,110	2,750	1,500	125%	\$1,984 in current publication cost is due and payable by FRVCSD. The increased amount for FY2013-14 reflects increase in required publication and notice costs
Rents & Leases Equipment	3,000	2,500	1,968	2,500	2,500	100%	
Rents & Leases of Structures	10,761	10,750	9,126	10,750	11,100	103%	Current lease is up in November. A CPI increase should be included for budgeting purposes.
Small Tools & Equipment	500	500	426	400	500	100%	
Software	250	350	299	350	350	100%	
Transportation/Travel - Staff Training	3,000	3,000	1,894	3,000	2,000	67%	
Transportation/Travel - Commissioner	2,000	3,000	4,600	4,600	0	0%	
Utilities	2,000	2,000	1,104	1,500	1,500	75%	
Total Services & Supplies	54,311	53,450	43,245	55,436	51,200	96%	
Appropriation for Contingency	0	0	0	0	0		
Total Expense	191,140	194,450	149,116	197,886	195,925	101%	
Interest Revenue	500	460	233	470	460	100%	
Intergovernmental Revenues							
Contribution from Cities	62,000	62,000	62,000	62,000	62,000	100%	As directed by the Commission in March, this budget does not increase allocations to cost-share participants.
Contribution from Shasta County	62,000	62,000	62,000	62,000	62,000	100%	
Contribution from Special Districts	62,000	62,000	61,796	62,000	62,000	100%	
Total Intergovernmental Revenues	186,000	186,000	185,796	186,000	186,000	100%	
Proposal Fees Received	0	0	11,350	11,350	0		These are fees paid by proposals and include the deposit made by FRVCSD. This line item does not include the invoice amounts that
Transfer from Reserves	4,640	7,990	0	66	9,465	118%	
Total Income	191,140	194,450	197,379	197,886	195,925	101%	
Expenditures Over/Under Revenue	(4,640)	(7,990)		(66)	(9,465)		
Beginning Fund Balance	35,290	31,513		31,513	31,500		
Fund Balance Use or Addition	(4,640)	(7,990)		(66)	(9,465)		
Ending Fund Balance	30,650	23,523		31,447	22,035		This maintains reserves at 11%

Designated Fund Balances, as of March 2013

Audit Reserve Fund Balance*	7,500
Benefits Reserve Account	11,000
Accrued Benefits Fund Balance	16,700

* Audit Reserve Fund will be \$0 after paying for the current audit, prior to June 30, 2013

Attachment C

Approved 3/29/2013