

Budget Update - 2nd Quarter 2/2014

FY 2013-2014

Interim Categories	Adopted 2013- 2014 Final Budget	1st Quarter Actual as of 09/30/13	2nd Quarter Actual as of 12/31/13	3rd Quarter Estimate as of 2/20/14	4th Quarter Estimate as of 2/20/14	Estimated FY 2013- 2014 Final Budget	Cost Difference	Notes
EXPENSES								
Salaries & Benefits								
Payroll - Regular								
Regular Hours	40,950	12,360	1,235	0	0	13,595	27,355	
Admin PT*	6,300	2,052	0	0	0	2,052	4,248	
Bereavement*	0	0	369	0	0	369	-369	
PTO*	34,650	10,533	615	0	0	11,148	23,502	
Payroll Sub Total	105,000	24,945	2,219	0	0	27,164	77,836	
Employer Payroll Expense								
Employer Taxes	11,750	2,358	1,164	0	0	3,522	8,228	
Employer Share Health/Dental	9,075	0	0	0	0	0	9,075	
Retirement - PERS - Mikelson	17,400	836	0	0	0	836	16,564	Last payment as employee
Retirement - PERS - Mikelson*	0	0	0	0	0	0	0	For reserve obligation
Worker's Comp Exposure	1,200	403	155	155	155	868	332	
Expense Sub Total	39,425	3,597	1,319	155	155	5,226	34,199	
Total Regular Payroll	144,425	28,542	3,537	155	155	32,389	112,036	
Termination								
Termination Special Pay*	0	17,784	0	0	0	17,784	-17,784	
Termination Special - Taxes*	0	1,360	0	0	0	1,360	-1,360	
Termination Special - Retirement*	0	585	0	0	0	585	-585	
Termination Sub Total	0	19,729	0	0	0	19,729	-19,729	
Payroll - Other								
Contractor Executive Officer*	0	0	15,999	16,000	10,667	42,666	-42,666	
Contract-Interim Executive Officer*	0	12,724	7,512	0	0	20,236	-20,236	
Payroll - Temporary Personnel	300	0	3,541	15,691	13,668	32,900	-32,600	
Payroll - Other Sub Total	300	12,724	27,051	31,691	24,335	95,801	-95,501	
Total Salaries & Benefits	144,725	60,995	30,589	31,846	24,490	147,920	-3,195	
Services and Supplies								
Bank & Transfer Fees	100	-12	0	0	56	44	56	
Communications	2,800	697	510	597	620	2,423	377	
Household Expense	500	68	426	137	0	631	-131	
Legal Counsel - General	2,500	3,734	1,551	3,350	3,000	11,635	-9,135	Legal cost exceeding allocation
Legal Reserves- Litigation	2,500	768	2,270	20,757	10,000	33,794	-31,294	Legal cost exceeding allocation
Local Mileage Reimbursement	2,400	0	197	60	540	797	1,603	
Memberships	3,350	2,300	1,029	0	0	3,329	21	Annual Payments
Office Furnishings	0	0	0	0	0	0	0	

* New Categories

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Office Supplies	2,000	166	731	1,166	200	2,263	-263	
Postage & Shipping	1,300	127	95	100	250	572	728	
Printing	500	0	0	100	300	400	100	
Professional Services								
Audit	2,500	1,000	0	1,500	0	2,500	0	2011-12 Audit last payment
Contract EO- Applications	0	0	0	553	0	553	-553	
Elections	400	0	0	0	0	0	400	
Engineering	400	0	0	200	200	400	0	
InfoTech Services	1,000	220	120	580	80	1,000	0	
Info Tech Tools & Equip	1,850	0	1,444	200	184	1,828	22	
InfoTech - Website	650	0	399	200	0	599	51	
Payroll Processing	2,000	368	167	0	0	535	1,465	
Planning and GIS	2,000	2,000	0	914	912	3,826	-1,826	
Professional Services								
Property & General Liability	3,000	1,415	0	125	0	1,540	1,460	Annual Payment
Publications/Legal Notices - Regular	1,500	549	64	441	441	1,495	5	
Rents & Leases Equipment	2,500	591	686	591	591	2,459	41	
Rents & Leases of Structures	11,100	3,714	1,857	2,785	2,785	11,141	-41	Miscalculated for basic service
Small Tools & Equipment	500	0	0	505		505	-5	
Special Studies Expenses								
CDFW Fees*	0	0	0	2,500	5,000	7,500	-7,500	May be waived, applying for NED
Postage*	0	0	0	150	300	450	-450	
Printing*	0	0	0	300	656	956	-956	
Public Hearing Notice*	0	0	0	750	1,500	2,250	-2,250	
Special Studies Sub Total	0	0	0	3,700	7,456	11,156	-11,156	
Software	350	0	351	0	0	351	-1	
Transition Expenses (One Time)								
Audit Procedures*	0	0	0	1,375	125	1,375	-1,375	CPA Advisor
Bookkeeping Support*	0	0	675	100	100	875	-875	
Info Tech Services*	0	0	750	0	0	750	-750	
Legal Counsel*	0	0	5,887	0	0	5,887	-5,887	
Office Supplies*	0	0	2,677	1,100	0	3,777	-3,777	
Replacement computer*	0	0	1,612	0	0	1,612	-1,612	Per contract 1,500 + taxes
Transition Expenses Sub-Total	0	0	11,602	2,575	100	14,277	-14,277	
Transportation/Travel - Staff Training	2,000	0	0	0	1,200	1,200	800	
Transportation/Travel -	0	0	0	0	0	0	0	

* New Categories

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Utilities	1,500	480	671	780	700	2,631	-1,131	Under budgeted for basic service
Total Services & Supplies	51,200	18,185	24,169	41,915	29,615	113,884	-62,684	
Appropriation for Contingency	0	0	0	5,000	0	5,000	-5,000	
TOTAL EXPENSE	195,925	79,180	54,758	78,761	54,105	266,804	-70,879	Without extraordinary unbudgeted costs, (see note at end of table) the final budget would match the adopted budget and the cost difference would be zero.
REVENUES								
Interest	-460	-122	-64	-83	-60	-329	-131	
Intergovernmental Revenue								
Contribution from Cities	-62,000	-62,000	0	0	0	-62,000	0	
Contribution from Shasta County	-62,000	-62,000	0	0	0	-62,000	0	
Contribution from Special Districts	-62,000	-61,999	0	0	0	-61,999	-1	
Total Intergovernmental Revenue	-186,000	-185,999	0	0	0	-185,999	-1	
Proposed Fees Received	0	0	-2,893	-3,050	-5,100	-11,043	-11,043	
Transfer from Savings to Operations	-9,465	0	0	0	0	-9,465	-18,930	
TOTAL REVENUES	-195,925	-186,121	-2,957	-3,133	-5,100	-206,836	-10,911	
Expenditures Over/Under Revenue	-9,465				70,879			
Beginning Fund Balance	31,500				0			Available on next report
Fund Balance Use or Addition	-9,465				70,879			
Ending Fund Balance	22,035				0			Available on next report

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BALANCE OF ACCOUNTS							
Accounts	1st Quarter Actual	2nd Quarter Balance	3rd Quarter Balance	4th Quarter Balance	Final Balance	Total Expenditure	
LAIF							
Opening Balance	129,185	129,185	129,185	50,424	319	128,866	\$5,000 not counted - contingency
Ending Balance	129,185	129,185	50,424	319			
US Bank - Operating							
Opening Balance	65,106	19,000	17,000	15,000	11,000	54,106	
Ending Balance	19,000	17,000	15,000	11,000			
US Bank - E-Payables							
Opening Balance	408	164	164	100	100	308	
Ending Balance	164	164	100	100			
Account Balance Totals	148,349	146,349	65,524	11,419	11,419	183,280	
Reserve Allocation - Projected Held in LAIF account until needed							
Litigation*	0	22,500	-12,500	-10,000	0		
Contingency*	0	0	5,000	0	5,000		Held in LAIF account
PERS*	0	0	0	0	0		Estimate at 1,400 monthly next FY
Reserve Allocation Totals	0	22,500	15,000	5,000	5,000		
Transfers							
Transfer to Operations	0	0	78,761	54,105	132,866		
Transfer to Litigation*	0	0	12,500	10,000	22,500		
Transfers Sub Total	0	0	91,261	64,105	155,366		

NOTE:

Extraordinary unbudgeted expenses

Termination	19,729
Litigation	33,794
Transition	6,281
	<u>59,804</u>