

Budget Worksheet FY 2014-2015

Categories	Adopted FY 2013-2014 Budget	1st - 3rd Quarter Actual as of 3/30/14	Fiscal Year Projected Estimate as of 4/18/14	Proposed Budget FY 2014-2015 7/1/14-6/30/15	Notes
EXPENSES					
Salaries & Benefits					
Payroll Salaries					
Regular Hours		15,846	15,846	0	All staff under employment contract as of 11/2013
Admin PT*	0	2,052	2,052	0	
Bereavement*	0	369	369	0	
PTO*	0	11,148	11,148	0	
Payroll Salaries Sub Total	105,000	29,415	29,415	0	
Employer Expense					
Employer Taxes	11,750	20,590	20,590	0	Expenses paid by employment contractor
Employer Share Health/Dental	9,075	0	0	0	
Payroll Processing	2,000	535	535	0	
Retirement - PERS	17,400	1,421	1,421	0	
Retirement - PERS - past employee	0	0	0	0	For future reserve obligation
Worker's Comp Exposure	1,200	558	713	0	No regular employees as of 11/2013
Employer Expense Sub Total	41,425	23,105	23,259	0	
Payroll - Other					
Contract - Interim Executive Officer	0	14,652	14,652	0	LAFCO Counsel
Contractor Executive Officer - Administration	0	19,200	25,600	38,405	12 mths/July thru June
Contractor Executive Officer - SOI/MSR	0	12,800	17,066	14,935	7 mths/July thru January per contract
Payroll - Temporary Personnel	300	20,041	37,700	58,325	2 part-time staff (24 hrs weekly)
Payroll - Other Sub Total	300	66,692	95,018	111,665	
Total Salaries & Benefits	146,725	119,211	147,692	111,665	
Services and Supplies					
Bank & Transfer Fees	100	129	130	100	
Communications	2,800	1,834	2,191	2,300	
Household Expense	500	637	915	300	
Info Tech Tools & Equip	1,850	1,761	1,828	650	
Local Mileage Reimbursement	2,400	495	574	700	Over estimated last year
Memberships	3,350	3,329	3,329	3,500	Accommodating small increase
Office Furnishings	0	0	0	0	

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Office Supplies	2,000	2,476	3,145	2,000	
Postage & Shipping	1,300	293	543	900	Regular mail costs
Printing	500	1,275	1,275	300	
Professional Services					
Audit	2,500	1,000	2,500	6,000	Fiscal Years 12/13 and 13/14
Contract EO- Application Processing	0	1,853	1,853	8,400	Fees received/est 3 applications a year
Elections	400	0	0	250	
Engineering	400	0	0	250	
GIS and Planning Services	2,000	1,000	1,000	2,000	
InfoTech Services	1,000	920	1,000	1,250	
InfoTech - Website	650	599	650	650	
Legal Counsel - General	2,500	9,563	10,738	2,500	
Legal Reserves- Litigation	2,500	26,434	32,832	10,000	Anticipated expense
Professional Services Sub Total	11,950	41,368	50,572	31,300	
Property & General Liability	3,000	1,540	1,540	1,700	Over estimated last year
Publications/Legal Notices - Regular	1,500	868	1,274	1,500	
Rents & Leases Equipment	2,500	2,140	3,139	4,200	Under estimated last year
Rents & Leases of Structures	11,100	9,284	11,141	12,000	Under estimated last year
Small Tools & Equipment	500	505	505	350	
Software	350	371	371	350	
Special Department Expense	0	-1,500	-1,500	0	Computer payback
Special Studies Expenses*					
CDFW Fees	0	0	4,500	4,000	
GIS Services	0	1,000	3,882	3,000	SOI update maps
Postage	0	0	150	600	
Printing	0	0	300	135	
Public Hearing Notice	0	0	1,500	1,050	
Office Supplies	0	0	300	500	
Special Studies Sub-total	0	1,000	10,632	9,285	
Transition Expenses*					
Bookkeeping Support	0	675	675	0	
Fiscal Services	0	1,375	1,500	4,000	Current review
Info Tech Services	0	750	750	0	Security

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Legal Counsel					
Other		2,422	2,422	1,500	
Personnel		2,088	3,655	2,500	
Special Studies	0	624	740	1,500	
Legal Counsel Sub-total	0	5,134	6,817	5,500	
Office Supplies	0	3,890	3,890	0	
Replacement Computer	0	1,612	1,612	0	
Transition Expenses Sub-total	0	13,436	15,244	9,500	
Transportation/Travel - Staff Training	2,000	873	2,000	2,000	
Transportation/Travel - Commissioner	0	0	0	0	
Utilities	1,500	1,932	2,368	1,500	
Total Services & Supplies	48,850	84,046	111,214	84,435	
Appropriation for Contingency	0	5,000	5,000	0	Contingency held in LAIF account
TOTAL EXPENSES	195,575	208,258	263,906	196,100	
REVENUES					
Interest	460	205	350	450	
Intergovernmental Revenue					
Contribution from Cities	62,000	62,000	62,000	62,000	Same as last year
Contribution from Shasta County	62,000	62,000	62,000	62,000	Same as last year
Contribution from Special Districts	62,000	61,999	61,999	62,000	Same as last year
Total Intergovernmental Revenue	186,000	185,999	185,999	186,000	
Miscellaneous Revenue	0	0	0	50	Includes charge for copying requests
Proposed Fees Received - Applications	0	5,600	7,200	9,600	Estimate 3 applications
TOTAL REVENUES	195,925	191,804	193,549	196,100	
NET EXPENSES	350	-16,453	-70,357	0	
Expenditures Over/Under Revenue	9,465	-	-70,357	0	
Beginning Fund Balance	-	-	86,233	24,135	
Fund Balance Use or Addition	-	-	62,098	0	
Ending Fund Balance	-	-	24,135	24,135	

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BALANCE OF ACCOUNTS				
ACCOUNTS	1st Quarter Balance	2nd Quarter Balance	3rd Quarter Balance	Estimated 4th Quarter Balance
LAIF				
Opening Balance	129,185	129,185	129,185	69,268
Ending Balance	129,185	129,185	69,268	3,971
LAIF - Contingency				
Opening Balance	0	0	0	5,000
Ending Balance	0	0	5,000	5,000
US Bank - Operating				
Opening Balance	65,106	19,000	35,252	35,252
Ending Balance	19,000	5,337	15,000	15,000
US Bank - E-Payables				
Opening Balance	408	164	164	164
Ending Balance	164	164	164	164
Account Balance Totals	148,349	134,686	89,432	24,135

NOTE:

Extraordinary unbudgeted expenses

Termination	19,729
Litigation	32,832
Transition	15,244
	<u>67,804</u>