

**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
<b>EXPENSES</b>					
<b>Salaries &amp; Benefits</b>					
<b>Payroll Salaries</b>					
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	
<b>Payroll Salaries Sub Total</b>	105,000	29,415	29,415	0	
<b>Employer Expense</b>					
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
<b>Employer Expense Sub Total</b>	41,425	23,105	23,259	0	
<b>Payroll - Other</b>					
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)
<b>Payroll - Other Sub Total</b>	300	66,692	95,018	111,665	
<b>Total Salaries &amp; Benefits</b>	<b>146,725</b>	<b>119,211</b>	<b>147,692</b>	<b>111,665</b>	
<b>Services and Supplies</b>					
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	
<b>Professional Services</b>					
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
<b>Professional Services Sub Total</b>	<b>11,950</b>	<b>41,368</b>	<b>50,572</b>	<b>31,300</b>	
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
<b>Special Studies Expenses*</b>					
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	
<b>Special Studies Sub-total</b>	<b>0</b>	<b>1,000</b>	<b>10,632</b>	<b>9,285</b>	
<b>Transition Expenses*</b>					
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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<b>Legal Counsel</b>					
Other		2,422	2,422	1,500	
Personnel		2,088	3,655	2,500	
Special Studies	0	624	740	1,500	
<b>Legal Counsel Sub-total</b>	0	5,134	6,817	5,500	
Office Supplies	0	3,890	3,890	0	
Replacement Computer	0	1,612	1,612	0	
<b>Transition Expenses Sub-total</b>	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	
<b>Total Services &amp; Supplies</b>	<b>48,850</b>	<b>84,046</b>	<b>111,214</b>	<b>84,435</b>	
<b>Appropriation for Contingency</b>	0	5,000	5,000	0	Contingency held in LAIF account
<b>TOTAL EXPENSES</b>	<b>195,575</b>	<b>208,258</b>	<b>263,906</b>	<b>196,100</b>	
<b>REVENUES</b>					
<b>Interest</b>	460	205	350	450	
<b>Intergovernmental Revenue</b>					
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
<b>Total Intergovernmental Revenue</b>	<b>186,000</b>	<b>185,999</b>	<b>185,999</b>	<b>186,000</b>	
<b>Miscellaneous Revenue</b>	0	0	0	50	Includes charge for copying requests
<b>Proposed Fees Received - Applications</b>	0	5,600	7,200	9,600	Estimate 3 applications
<b>TOTAL REVENUES</b>	<b>195,925</b>	<b>191,804</b>	<b>193,549</b>	<b>196,100</b>	
<b>NET EXPENSES</b>	<b>350</b>	<b>-16,453</b>	<b>-70,357</b>	<b>0</b>	
<b>Expenditures Over/Under Revenue</b>	9,465	-	-70,357	0	
<b>Beginning Fund Balance</b>	-	-	86,233	24,135	
<b>Fund Balance Use or Addition</b>	-	-	62,098	0	
<b>Ending Fund Balance</b>	-	-	24,135	24,135	

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

**NOTE:**

**Extraordinary unbudgeted expenses**

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