

Shasta LAFCO Proposed 2011-12 Final Budget

	Adopted 2010-11 LAFCO Amended Budget	Projected 2010-11 (Through 6/30/11)	Adopted 2011-12 LAFCO Draft Budget	Proposed 2011-12 LAFCO Final Budget	Proposed Budget % as Compared to Current Fiscal Year	Notes
Salaries & Benefits						
Employer Share Health/Dental	14,775	11,081	7,800	7,800	53%	Actual YTD represents change in FT employess from 2 to 1 at 12/31/10. Proposed figures represent only EO receiving benefits through 2011-12
Employer Taxes	9,100	9,526	11,709	11,709	129%	Corrected percentage from previous years
Payroll	98,500	88,000	102,000	102,000	104%	
Payroll - Temporary Personnel	750	150	300	300	40%	
Accrued Benefits	8,350	8,350	0	0	0%	This item has been fully funded and requires no additional payment at this time.
Retirement	17,750	16,250	13,520	13,520	76%	Actual YTD represents change in FT employess from 2 to 1 at 12/31/10. Proposed figures represent only EO receiving benefits through 2011-12
Benefits Reserve Account			11,000	11,000		If project load increases and Analyst position increases to 32+ hours per week, this line item would represent the approximate cost of annual benefits. Could be held over from current reserve balance and refunded if not utilized.
Worker's Comp Exposure	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>100%</u>	
Total Salaries & Benefits	150,725	134,857	147,829	147,829	98%	
Services & Supplies						
Bank & Transfer Fees	100	0	100	100	100%	
Communications	3,100	3,100	3,100	3,100	100%	Office Phone, Fax, Internet and Cell Phone Allowance (EO)
Household Expense	750	750	750	750	100%	
Information Technology Tools & Equip.	1,000	1,800	1,500	1,500	150%	Reserve/replacement fund for aging technology.
Legal Counsel	2,500	1,500	2,500	2,500	100%	
Local Mileage Reimbursement	2,000	2,000	2,000	2,000	100%	
Memberships	3,000	3,050	3,100	3,100	103%	CALAFCO and California Special Districts Association - neither entity are raising costs, the 103% represents a correction from previous budget adoption.
Office Furnishings	250	550	250	250	100%	Over-spending in this category for 2010-11 is due to new office location needs.
Office Relocation Expense	2,000	1,550	0	0	0%	Amended Budget in October 2010
Office Supplies	2,500	2,000	2,250	2,250	90%	
Postage & Shipping	1,500	1,200	1,500	1,500	100%	Costs for Budget Noticing will increase our current expenditures prior to the end of the Fiscal Year. Special District Elections in 2010-11 will be of significant cost to this line item as well.
Printing	1,000	1,000	1,000	1,000	100%	Costs for Budget Noticing will increase our current expenditures prior to the end of the Fiscal Year. Special District Elections in 2010-11 will be of significant cost to this line item as well.
Professional Svs Elections	400	0	400	400	100%	
Professional Svs Engineering	400	0	400	400	100%	
Professional Svs Audit	2,500	2,500	2,500	2,500	100%	This would bring the Audit Fund Balance to \$7,500 - an audit or contract with a CPA for guidance should be administered during this Fiscal Year.
Professional Svs InfoTech	750	900	1,000	1,000	133%	Increased support for new software
Professional Svs InfoTech - Website	0	0	2,500	2,500	n/a	Updated website design and independent hosting - our current provider will no longer be providing services (and has not charged us for the past 6 years . . .), this cost will either be for staff to purchase and learn to build website or contract out to a local entity. Hosting estimates are also included in this
Professional Svs Payroll Process	1,900	1,900	2,000	2,000	105%	Estimated increase in cost of service

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Professional Svs Planning and GIS	4,000	4,000	2,000	2,000	50%	Continued GIS support and mapping production for Spheres.
Property & General Liability	2,750	2,750	2,750	2,750	100%	
Publications and Legal Notices	1,000	1,200	1,200	1,200	120%	
Rents & Leases Equipment	3,000	3,000	3,000	3,000	100%	
Rents & Leases of Structures	15,500	13,215	10,761	10,761	69%	Decreased cost due to relocation of LAFCO office.
Small Tools & Equipment	500	500	500	500	100%	
Software	250	300	250	250	100%	
Transportation/Travel - Staff Training	3,000	3,000	3,000	3,000	100%	
Utilities	0	1000	2000	2000		New line item as utilities were included in previous lease. Projected YTD figures represent 7 months in new site. Proposed budget request is for a full year.
Total Services & Supplies	55,650	52,765	52,311	52,311	94%	
Appropriation for Contingency	0	0	0	0		A 10% contingency was budgeted in FY 2009-10, those funds are unspent and still available as reserves.
Total Expense	<u>206,375</u>	<u>187,622</u>	<u>200,140</u>	<u>200,140</u>	<u>97%</u>	
Interest Revenue	800	500	500	500	63%	
Intergovernmental Revenues						
Contribution from Cities	62,000	62,000	62,000	62,000	100.0%	This is a proposed 2.5% increase to Cost-of-Share(COS) participants after three years of frozen COS
Contribution from Shasta County	62,000	62,000	62,000	62,000	100.0%	
Contribution from Special Districts	62,000	62,000	62,000	62,000	100.0%	
Total Intergovernmental Revenues	186,000	186,000	186,000	186,000	100.0%	
Transfer from Reserves	17,075	17,075	13,640	13,640	80%	
LAFCO Fees	2,500	1,200	0	0	0%	
Total Income	<u>206,375</u>	<u>204,775</u>	<u>186,500</u>	<u>186,500</u>	<u>90%</u>	
Expenditures Over/Under Revenue	(17,075)	17,153	(13,640)	(13,640)		
Beginning Fund Balance	35,513	35,513	35,290	35,290		
Fund Balance Use or Addition	(17,075)	(17,075)	(13,640)	(13,640)		
Ending Fund Balance	18,438	35,590	21,650	21,650		
Accrued Benefits Fund Balance	8,350		16,700	16,700		Fully Funded for PTO Payout (Upon Separation of Employment)
Audit Reserve Fund	5,000		7,500	7,500		To Fund a 2011-12 Audit, if directed by the Commission