

# FINAL FY 2014-15 LAFCO BUDGET

Approved May 14, 2014

	FY 2013-14 Approved	FY 2013-14 Year-End (Estimated)	FY 2014-15 Final	% Change
<b>Salaries and Employee Benefits</b>				
Permanent Salaries- 1011	\$ 193,046	\$ 197,426	\$ 204,718	
Deferred Comp Cty Contribution - 1015				
FICA- 1042	\$ 14,768	\$ 13,874	\$ 15,661	
Retirement expense- 1044	\$ 79,328	\$ 80,332	\$ 100,876	
Employee Group Insurance- 1060	\$ 42,960	\$ 44,699	\$ 47,535	
Retiree Health Insurance- 1061	\$ 20,000	\$ 19,263	\$ 20,000	
Unemployment Insurance- 1063	\$ 734	\$ 744	\$ 778	
Workers Comp Insurance- 1070	\$ 1,100	\$ 912	\$ 1,210	
<b>Total Salaries and Benefits</b>	<b>\$ 351,936</b>	<b>\$ 357,250</b>	<b>\$ 390,778</b>	11.0%
<b>Services and Supplies</b>				
Office Expense- 2100	\$ 4,000	\$ 2,879	\$ 3,000	
Publications -2102	\$ 300	\$ 50	\$ 50	
Postage -2103	\$ 2,000	\$ 1,230	\$ 2,000	
Communications - 2110	\$ 230	\$ 232	\$ 230	
Tele Exchange Services 2111	\$ 914	\$ 913	\$ 1,061	
Minor Comp Equipment - 2132	\$ 1,000	\$ -	\$ 1,000	
Pubs & Legal Notices 2190	\$ 3,000	\$ 2,027	\$ 2,000	
Memberships - 2200	\$ 8,319	\$ 8,324	\$ 8,500	
Rents & Leases - 2250 (copier)	\$ 4,000	\$ 3,014	\$ 3,000	
Computer Software - 2251	\$ 500	\$ 500	\$ 500	
Bldg Occupancy Costs - 2262	\$ 5,392	\$ 5,098	\$ 5,629	
Bldg Life Cycle Costs - 2265	\$ 276	\$ 276	\$ 305	
Auto Mileage Emp. - 2301	\$ 900	\$ 1,239	\$ 900	
Other Travel Employees - 2303	\$ 12,000	\$ 11,024	\$ 10,500	
Prof & Spec Services - 2310	\$ 227,359	\$ 177,978	\$ 213,750	
Assessor	\$ 13,000	\$ 12,386	\$ 15,000	
Financial Audit	\$ 6,000	\$ 6,000	\$ 7,000	
GIS/Mapping	\$ 20,000	\$ 17,365	\$ 22,500	
Legal	\$ 73,000	\$ 51,181	\$ 35,000	
MSRs	\$ 80,000	\$ 62,240	\$ 90,000	
Planning	\$ 30,000	\$ 22,445	\$ 40,000	
Special Projects (document imaging)	\$ 4,859	\$ 4,861	\$ 3,750	
Investment Services	\$ 500	\$ -	\$ 500	
LAFCO Sponsored Training	\$ -	\$ -	\$ -	
Special Study (Actuarial Valuation)		\$ 1,500		
Contracted Temp Help - 2314 (Web)	\$ 2,820	\$ 2,820	\$ 2,820	
Data Processing Services - 2315	\$ 4,000	\$ 2,980	\$ 4,000	
Data Processing Security - 2326	\$ 126	\$ 126	\$ 131	
Courier - 2331	\$ 2,041	\$ 2,070	\$ 2,174	
Other Inter-Dept Costs - 2340	\$ 123	\$ 93	\$ 124	
Liability/E&O Insurance - 2360	\$ 4,080	\$ 4,223	\$ 4,300	
Commission Training/Registration/Stipends - 2467	\$ 36,300	\$ 29,241	\$ 35,000	
NOD/NOE Filings - 2490	\$ 400	\$ 400	\$ 400	
<b>Total Services &amp; Supplies</b>	<b>\$ 320,080</b>	<b>\$ 256,737</b>	<b>\$ 301,374</b>	-5.8%
<b>Fixed Assets</b>				
Office Equipment & Furniture - 4951	\$ -	\$ -	\$ -	
<b>Total Fixed Assets</b>				
<b>Total Expenditures</b>	<b>\$ 672,016</b>	<b>\$ 613,987</b>	<b>\$ 692,152</b>	
<b>Contingency Reserve</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	
<b>OPEB Trust</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 762,016</b>	<b>\$ 623,987</b>	<b>\$ 782,152</b>	2.6%
<b>TOTAL REVENUES</b>				
Agency contributions - 9500 & 9800	\$ 582,016	\$ 582,016	\$ 610,152	4.8%
Application & other revenues	\$ 30,000	\$ 12,859	\$ 22,000	
Interest Earnings				
Fund Balance	\$ 150,000		\$ 150,000	