

	<u>2010-2011</u> <u>Final Budget</u>	<u>Projected</u> <u>Year End</u>	<u>2011-2012</u> <u>Rec Budget</u>	<u>Change</u>
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SALARIES AND BENEFITS

Commissioner Stipends – 6210	23 100	11 250	16 500	-6 600
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This account funds Commissioner per diem stipends. The amount is based on 11 Commissioners attending 10 meetings at \$150 per meeting. Funds are expended only if meetings are held.

FICA Contribution – 6500	1 500	960	1 023	- 477
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Per the County Auditor this account is budgeted at .062% of taxable salaries and benefits.

FICA/Medicare – 6550	335	163	240	- 95
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Per the County Auditor this account is budgeted at .0145% of taxable salaries and benefits.

Unemployment Insurance – 6700	900	872	1 279	379
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LAFCO STAFF SUPPORT (this was previously included in Services and Supplies)

Contractual Staff Services – 7510	171 355	171 355	171 355	0
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The current contract became effective July 1, 2010. Annual compensation adjustments are tied to the Consumer Price Index, not to exceed 3% in any one year, based on CPI experience in the prior 12 months. The staff has agreed to forego an increase in compensation for Fiscal Year 2011-12.

SERVICES AND SUPPLIES

Audit Fees – 7324	5 000	5 000	5 000	0
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The Commission finances are subject to annual audit. Depending on the firm selected to audit the current fiscal year, this amount of this account may need to be adjusted in the future.

Memberships – 7430	3 035	3 035	3 035	0
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Membership in the California Association of LAFCOs.

Office Expense – 7450	2 000	390	1 500	-500
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Supplies and equipment to support Commission activities. It is essential that sufficient funds are budgeted to undertake and complete LAFCO studies and projects.

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Postage – 7451	3 000	966	2 000	-1000
This account funds postage and related services. It is essential that sufficient funds are budgeted to distribute LAFCO notices, reports and other mailings to local agencies and interested parties.				
Copier Expense - 7453	5 000	5 284	5 000	0
This account funds printing of notices, reports, resolutions, correspondence and other materials.				
Professional & Specialized Services – 7460	20 000	20 000	20 000	0
The account funds services not provided directly by the LAFCO staff, including televising LAFCO meetings and the County Surveyor updating and maintaining city and special district maps for the Commission’s Directory of Public Agencies.				
ADP Payroll Services - 7507	1 125	915	1 125	0
This account funds ADP Small Business Services charges to process per diem stipends.				
Legal Services - 7508	40 000	34 035	40 000	0
This account funds estimated services. .				
Publications/Legal Notices– 7530	1 000	615	1 000	0
Costs to publish legal notices for LAFCO hearings.				
Gen Fund Cost Allocation – 7669	-41 866	-41 866	- 56 365	- 14 499
This account funds LAFCO’s share of the County Auditor to keep LAFCO financial records, make payments and process deposits, County Treasurer to retain and invest funds and the building and grounds maintenance. The figures in the budget are provided by County Auditor. The amount in the current year budget is -\$41,866 based on overcharges in prior years and the figure for the coming year is - \$56,365.				
Transportation and Travel - 7730	21 000	22 000	21 000	0
This account funds travel expenses for Commissioners and staff, including participation in CALAFCO conferences and Board meetings. No change is recommended.				

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OTHER CHARGES

The figures included in the budget are provided by the County except for the liability insurance figure which is based on the Commission's policy with Alliant Insurance Services.

Electricity – 7801	900	667	900	0
Natural Gas – 7802	150	79	150	0
Water – 7803	150	75	150	0
Refuse – 7804	50	59	50	0
Utility Services – 7806	50	27	50	0
Liability Insurance - 7895	3 500	2 672	3 000	- 500
Telephone Services – 7897	300	315	300	0

REVENUES

Interest Income - 3380	2 000	1 837	2 000	0
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This is revenue from investing available LAFCO funds.

Processing Fee Income - 5738	12 000	12 404	14 240	2 240
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This is revenue from fees to process proposals. The increase is predicated on the recommended processing fee schedule. It is difficult to predict proposal workload because to some degree new proposals are dependent upon economic activity. Based on recent history we are anticipating receiving seven or eight proposed boundary changes or other applications.

Miscellaneous Revenue – 5860, 5909	1 000	61	1 000	0
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These are revenues from the sale of documents, maps etc. .

Other Gov't Agencies – 4840	296 020	296 020	221 052	- 74 968
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The Commission is funded by the County, cities and independent special districts. The amounts depend on (a) the adopted budget, (b) the available fund balance at the end of the fiscal year and (c) projected operational revenues.