Proposed Budget Spreadsheet for Fiscal Year 2011-12 and Fiscal Year 2010-13

Attachment 3

PROPOSED BUDGET FOR FISCAL YEAR 2011-12

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 08-09	ACTUAL YEAR-END FY 09-10	AMENDED BUDGET FY 10-11	TOTAL THRU MARCH	PROJECTED REMAINDER	PROJECTED YEAR-END TOTAL	% OF BUDGET	PROPOSED BUDGET FY 2011-12	PROPOSED BUDGET FY 2012-13
	SALARIES AND BENEFITS									
1010	Regular Salary, Cell Phone, and Bilingual	$ 470,302.29	$ 497,189.93	$ 451,626.00	$ 321,965.39	$ 113,109.17	$ 435,074.56	96%	$ 373,103.92	$ 382,431.51
1030	Merit Incentive (Auto)	$ 14,200.04	$ 15,161.58	$ 14,600.00	$ 10,107.72	$ 3,930.78	$ 14,038.50	96%	$ 14,880.81	$ 14,880.81
1045	Termination Payment	$ -	$ 18,825.37	$ 35,469.00	$ 33,686.53	$ -	$ 33,686.53	95%	$ -	$ -
1110	General Member Retirement	$ 109,890.51	$ 110,427.56	$ 79,607.00	$ 61,526.03	$ 15,754.87	$ 77,280.90	97%	$ 61,120.42	$ 67,843.67
1130	Survivors Benefits	$ 383.94	$ 223.51	$ 114.00	$ 83.16	$ 28.00	$ 111.16	98%	$ 106.00	$ 106.00
1135	Indemnification - General	$ 62,052.67	$ 61,072.32	$ 43,407.00	$ 33,177.72	$ 9,170.47	$ 42,348.19	98%	$ 14,606.27	$ 14,606.27
1200	Employee Group Insurance (Health Subsidy)	$ 10,145.44	$ 12,012.60	$ 8,716.00	$ 6,712.00	$ 1,768.48	$ 8,480.48	97%	$ 31,074.96	$ 31,074.96
1205	Long-Term Disability	$ 1,051.74	$ 1,314.63	$ 1,005.00	$ 762.90	$ 221.56	$ 984.46	98%	$ 881.99	$ 881.99
1207	Vision Care Insurance	$ 882.96	$ 786.74	$ 645.00	$ 475.44	$ 158.48	$ 633.92	98%	$ 599.96	$ 599.96
1215	Dental Insurance	$ 491.92	$ 510.84	$ 326.00	$ 255.42	$ 66.22	$ 321.64	99%	$ 250.69	$ 250.69
1220	Psychological Services	$ 491.40	$ 409.85	$ 314.00	$ 41.25	$ 77.00	$ 118.25	38%	$ 291.50	$ 291.50
1222	Short-Term Disability	$ 1,566.24	$ 1,395.56	$ 1,145.00	$ 843.36	$ 281.12	$ 1,124.48	98%	$ 1,064.24	$ 1,064.24
1225	Social Security Medicare	$ 3,684.15	$ 3,761.28	$ 4,106.00	$ 3,029.84	$ 817.02	$ 3,846.86	94%	$ 3,023.03	$ 3,023.03
1235	Workers' Compensation	$ 1,984.00	$ 3,292.58	$ 4,250.00	$ 3,631.16	$ 1,337.65	$ 4,968.81	117%	$ 3,959.37	$ 3,959.37
1240	Life Insurance	$ 8,311.72	$ 8,373.17	$ 4,794.00	$ 3,762.57	$ 839.58	$ 4,602.15	96%	$ 3,285.47	$ 3,285.47
1305	Other (Medical Reimbursement Plan)	$ 4,896.98	$ 5,170.04	$ 4,560.00	$ 2,833.00	$ 1,613.00	$ 4,446.00	98%	$ 5,536.00	$ 5,536.00
1310	Indemnification	$ 35,880.00	$ 31,970.00	$ 27,816.00	$ 19,320.00	$ 6,440.00	$ 25,760.00	93%		$ -
1314	401a Defined (LAFCO Contribution)	$ -	$ 1,423.72	$ 1,773.00	$ 1,398.95	$ 335.69	$ 1,734.64	98%	$ 1,336.34	$ 1,336.34
1315	401k Contribution	$ 35,158.14	$ 33,349.44	$ 23,399.00	$ 17,709.06	$ 5,118.96	$ 22,828.02	98%	$ 20,379.14	$ 20,379.14
1317	Deferred Compensation (inactive)	$ 1,878.45	$ 1,553.11		$ -					
1000	Salary Reserve		$ -	$ -	$ -	$ -	$ -		$ 9,000.00	$ 9,000.00
	TOTAL SALARIES & BENEFITS	**$ 763,252.59**	**$ 808,223.83**	**$ 707,672.00**	**$ 521,321.50**	**$ 161,068.05**	**$ 682,389.55**	**96%**	**$ 544,500.11**	**$ 560,550.95**
	Staffing (Full time equivalent units)	6.0	5.0	5.0					4.5	4.5
	SERVICES AND SUPPLIES									
	Services:									
2037	COMNET Charge (ISF)	$ 2,596.80	$ 2,624.06	$ 2,784.00	$ 1,856.00	$ 928.00	$ 2,784.00	100%	$ 2,784.00	$ 2,853.60
2038	Long Distance Charges	$ 431.32	$ 228.96	$ 336.00	$ 45.31	$ 112.00	$ 157.31	47%	$ 336.00	$ 344.40
2040	Relocation Charges - Phone Service	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
2041	Phone Service/Outside Company	$ 432.76	$ 439.43	$ 528.00	$ 408.28	$ 88.00	$ 496.28	94%	$ 528.00	$ 541.20
2043	Electronic Equipment Maintenance	$ 270.48	$ -	$ -	$ -	$ -	$ -		$ -	$ -
2075	Membership Dues	$ 7,836.00	$ 7,776.00	$ 7,825.00	$ 7,846.00	$ -	$ 7,846.00	100%	$ 7,825.00	$ 8,020.63
2076	Tuition Reimbursement	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	100%	$ 2,000.00	$ 2,000.00
2080	Publications	$ 2,435.96	$ 1,927.36	$ 1,621.00	$ 1,300.48	$ 479.29	$ 1,779.77	110%	$ 1,951.27	$ 2,000.05
2085	Legal Notices	$ 30,327.48	$ 13,871.45	$ 22,892.00	$ 10,802.17	$ 11,000.00	$ 21,802.17	95%	$ 24,000.00	$ 24,600.00
2115	Computer Software	$ 1,397.40	$ 2,151.04	$ 6,200.00	$ 1,431.17	$ 3,557.22	$ 4,988.39	80%	$ 2,500.00	$ 2,562.50
2125	Inventoriable Equipment	$ -	$ -	$ 15,800.00	$ 17,944.27	$ -	$ 17,944.27	114%	$ -	$ -
2195	Reimbursement Services and Supplies	$ (19.95)	$ (16.88)	$ -	$ -	$ -	$ -		$ -	$ -
2245	Other Insurance	$ 9,148.16	$ 16,737.30	$ 8,365.00	$ 49.50	$ -	$ 49.50	1%	$ 8,500.00	$ 8,712.50
	Supplies:									
2305	General Office Expense	$ 11,393.95	$ 5,913.39	$ 5,738.00	$ 5,150.75	$ 1,956.50	$ 7,107.22	124%	$ 5,131.50	$ 5,259.79
2308	Credit Card Clearing Account	$ 4.57	$ -	$ -	$ 1,948.72	$ -	$ 1,948.72		$ -	$ -
2310	Postage - Direct Charge	$ 15,564.11	$ 19,296.78	$ 9,172.00	$ 6,651.67	$ 2,993.02	$ 9,644.69	105%	$ 10,791.00	$ 11,060.78
2315	Records Storage	$ 771.97	$ 679.20	$ 900.00	$ 537.51	$ 225.00	$ 762.51	85%	$ 1,200.00	$ 1,230.00
2323	Reproduction Services	$ 2,102.97	$ 1,428.51	$ 600.00	$ 2,454.71	$ -	$ 2,454.71	409%	$ 600.00	$ 615.00

PROPOSED BUDGET FOR FISCAL YEAR 2011-12

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 08-09	ACTUAL YEAR-END FY 09-10	AMENDED BUDGET FY 10-11	TOTAL THRU MARCH	PROJECTED REMAINDER	PROJECTED YEAR-END TOTAL	% OF BUDGET	PROPOSED BUDGET FY 2011-12	PROPOSED BUDGET FY 2012-13
	Consultant & Special Services:									
2400	Prof & Special Service (Legal Counsel)	$ 32,217.23	$ 53,373.21	$ 35,368.00	$ 19,509.37	$ 22,468.00	$ 41,977.37	119%	$ 44,740.00	$ 45,858.50
2405	Auditing	$ 6,494.00	$ 6,754.00	$ 7,014.00	$ 7,611.26		$ 7,611.26	109%	$ 7,434.00	$ 7,652.00
2410	Data Processing	$ 6,434.26	$ 6,327.73	$ 7,200.00	$ 4,133.40	$ 2,400.00	$ 6,533.40	91%	$ 7,200.00	$ 7,380.00
2415	COWCAP	$ 22,065.65	$ 53,324.82	$ 39,320.00	$ 39,229.99	$ -	$ 39,229.99	100%	$ 18,772.00	$ 28,450.00
2420	ISD Other IT Services	$ 206.40	$ 206.40	$ 206.00	$ 137.60	$ 68.80	$ 206.40	100%	$ 206.40	$ 211.56
2421	ISD Direct	$ 1,019.25	$ 520.00	$ 5,700.00	$ 2,034.50	$ 900.00	$ 2,934.50	51%	$ 1,200.00	$ 1,230.00
2424	Mgmt & Tech (Environmental Consultant)	$ 30,998.00	$ 19,503.50	$ 19,982.00	$ 8,994.75	$ 12,887.00	$ 21,881.75	110%	$ 15,750.00	$ 16,143.75
2444	Security Services	$ 384.00	$ 384.00	$ 480.00	$ 303.00	$ 96.00	$ 399.00	83%	$ 480.00	$ 492.00
2445	Other Prof (Commission, Surveyor, ROV)	$ 59,573.59	$ 43,422.32	$ 50,320.00	$ 21,764.01	$ 23,946.34	$ 45,710.35	91%	$ 69,440.02	$ 87,176.02
2449	Outside Legal (Litigation & Special Counsel)	$ 81,197.78	$ 43,841.71	$ 89,556.00	$ 58,333.58	$ -	$ 58,333.58	65%	$ 36,000.00	$ 36,900.00
2450	System Development	$ -	$ -	$ -		$ -	$ -		$ -	$ -
2460	GIMS Charges	$ 13,200.00	$ 10,851.00	$ 13,800.00	$ 13,530.00	$ 3,000.00	$ 16,530.00	120%	$ 13,800.00	$ 14,145.00
	Lease/Purchases:									
2895	Rent/Lease Equipment (copier)	$ 8,298.50	$ 9,541.15	$ 8,910.00	$ 6,434.00	$ 2,227.50	$ 8,661.58	97%	$ 7,881.00	$ 8,078.03
2905	Office/Hearing Chamber Rental	$ 50,338.50	$ 52,312.56	$ 53,768.00	$ 40,413.86	$ 13,354.62	$ 53,768.48	100%	$ 55,571.03	$ 57,238.00
	Travel Related Expenses:									
2940	Private Mileage	4563.96	$ 5,484.94	$ 3,102.00	$ 3,635.00	$ 1,402.50	$ 5,037.50	162%	$ 4,406.40	$ 4,516.56
2941	Conference/Training	6158	$ 5,988.95	$ 7,600.00	$ 3,360.00	$ 1,850.00	$ 5,210.00	69%	$ 3,740.00	$ 3,833.50
2942	Hotel	5397.72	$ 3,391.70	$ 2,850.00	$ 1,062.40	$ 1,416.00	$ 2,478.40	87%	$ 3,260.00	$ 3,341.50
2943	Meals	587.75	$ 708.02	$ 760.00	$ 191.24	$ 360.00	$ 551.24	73%	$ 960.00	$ 984.00
2944	Car Rental	0	$ -	$ -	$ -	$ -	$ -		$ 600.00	$ 615.00
2945	Air Travel	398.2	$ 233.20	$ -	$ 263.40	$ 200.00	$ 463.40		$ 2,400.00	$ 2,460.00
2946	Other Travel	486.6	$ 311.25	$ 280.00	$ 98.50	$ 120.00	$ 218.50	78%	$ 160.00	$ 164.00
	Other Charges:									
5012	Services Out (Staples)	$ 3,856.02	$ 2,109.85	$ 4,800.00	$ 1,068.58	$ 1,600.00	$ 2,668.58	56%	$ 4,800.00	$ 4,920.00
	TOTAL SERVICES & SUPPLIES	**$ 418,569.39**	**$ 391,646.91**	**$ 435,777.00**	**$ 290,535.03**	**$ 111,635.79**	**$ 402,170.82**	**92%**	**$ 366,947.62**	**$ 401,589.85**
TOTAL EXPENDITURES		**$ 1,181,821.98**	**$ 1,199,870.74**	**$ 1,143,449.00**	**$ 811,856.53**	**$ 272,703.84**	**$ 1,084,560.37**	**95%**	**$ 911,447.73**	**$ 962,140.81**
					$ -					
6000	Contingency		$ -	$ 35,197.00		$ -	$ -	0%	$ 44,507.00	$ 50,000.00
6025	Reserves -- General		$ -	$ 124,108.00		$ -	$ -	0%	$ 150,000.00	$ 200,000.00
	Reserves Compensated Absences								$ 62,003.00	$ 65,103.15
TOTAL APPROPRIATION		**$ 1,181,821.98**	**$ 1,199,870.74**	**$ 1,302,754.00**	**$ 811,856.53**	**$ 272,703.84**	**$ 1,084,560.37**	**83%**	**$ 1,167,957.73**	**$ 1,277,243.96**

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 08-09	ACTUAL YEAR-END FY 09-10	AMENDED BUDGET FY 10-11	THRU MARCH	PROJECTED REMAINDER	PROJECTED YEAR-END TOTAL	% OF BUDGET	PROPOSED BUDGET FY 2011-12	PROPOSED BUDGET FY 2012-13
	CONTRIBUTION REVENUES									
	Use of Money:									
8500	Interest	$ 21,863.43	$ 9,355.64	$ 10,000.00	$ 5,207.63	$ 1,000.00	$ 6,207.63	62%	$ 7,500.00	$ 7,500.00
	Mandatory Contribution from Governments:									
8842	Local Government -- For Fiscal Year 2011-12 apportionment to County, Cities, and Independent Special Districts of approximately $301,213 each	$ 1,050,743.12	$ 1,001,414.61	$ 1,033,911.00	$ 1,033,910.99		$ 1,033,910.99	100%	$ 903,639.00	$ 934,786.96
	Fees and Deposits (Current Services):									
9545	Individual Notice	$ 6,426.79	$ 8,642.33	$ 3,600.00	$ 4,100.00	$ -	$ 4,100.00	114%	$ 3,600.00	$ 3,600.00
9555	Legal Services	$ 86,001.49	$ 38,002.70	$ 6,325.00	$ 7,803.56	$ -	$ 7,803.56	123%	$ 6,325.00	$ 6,325.00
9655	GIMS Fees	$ 10,000.00	$ 10,140.00	$ 3,400.00	$ 6,020.00	$ -	$ 6,020.00	177%	$ 3,400.00	$ 3,400.00
9660	Environmental	$ 22,858.26	$ 18,500.98	$ 4,200.00	$ 6,593.98	$ -	$ 6,593.98	157%	$ 4,200.00	$ 4,200.00
	EIR for LAFCO 3076	$ 83,892.00								
9800	LAFCO Fees	$ 107,344.20	$ 79,807.45	$ 45,350.00	$ 37,693.00		$ 37,693.00	83%	$ 45,350.00	$ 45,350.00
	Total Fees and Deposits	**$ 317,305.34**	$ 155,093.46	$ 62,875.00	$ 62,210.54	$ -	$ 62,210.54	99%	$ 62,875.00	$ 62,875.00
							$ -			
	TOTAL CONTRIBUTION REVENUES	1389129.29	**$ 1,165,863.71**	**$ 1,106,786.00**	**$ 1,101,329.16**	**$ 1,000.00**	$ 1,102,329.16	**100%**	**$ 974,014.00**	**$ 1,005,161.96**
	OTHER REVENUES									
9910	Refunds from Prior Year Revenue	$ (18,137.54)	$ (7,968.53)	$ (7,000.00)	$ (7,462.37)	$ -	$ (7,462.37)	107%	$ (19,900.00)	$ (9,605.00)
9930	Miscellaneous Revenues	558.95	$ 1,730.47	$ 500.00	$ 400.00	$ -	$ 400.00	80%	$ 500.00	$ 500.00
							$ -			
9970	Carryover from Prior Year - Reserves	$ 52,198.00	$ 126,739.00	$ 122,658.00	$ 122,658.00	$ -	$ 122,658.00	100%	$ 124,108.00	$ 174,108.00
9970	Carryover from Prior Year - Contingencies						$ -		$ 35,197.00	$ 44,507.00
9970	Carryover from Prior Year - Other	$ 86,550.32	$ 117,574.61	$ 79,810.00	$ 79,810.54	$ -	$ 79,810.54	100%	$ 53,870.00	
9970	Carryover of EO Recruitment Cost						$ -			
9990	EIR for LAFCO 3076	$ (83,892.00)	$ (1,599.98)				$ -			
9970	Carryover of Compensated Absences						$ -			$ 62,003.00
	TOTAL OTHER REVENUES	**$ 37,277.73**	**$ 236,475.57**	**$ 195,968.00**	**$ 195,406.17**	**$ -**	**$ 195,406.17**	**100%**	**$ 193,775.00**	**$ 271,513.00**
							$ -			
							$ -			
	TOTAL REVENUES	**$ 1,426,407.02**	**$ 1,402,339.28**	**$ 1,302,754.00**	**$ 1,296,735.33**	**$ 1,000.00**	**$ 1,297,735.33**	**100%**	**$ 1,167,789.00**	**$ 1,276,674.96**

Note: Spreadsheet utilizes the cash basis of accounting and does not include accrual/reversal data which do not affect fund balance.

$ (168.73)	**$ (569.00)**
excess (deficit)	**excess (deficit)**