

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 10-11	ACTUAL YEAR-END FY 11-12	ACTUAL YEAR-END FY 12-13	ACTUAL YEAR-END FY 13-14	FINAL BUDGET FY 14-15	PROJECTED YEAR-END FY 14-15	PRELIMINARY FY 15-16 BUDGET	FORECAST FY 16-17 OFFICE MOVE	FORECAST FY 17-18 EO RECRUIT
	<b>SALARIES AND BENEFITS</b>									
1010	Regular Salary and Bilingual	\$ 429,049	\$ 372,803	\$ 379,028	\$ 408,248	\$ 437,522	\$ 433,830	\$ 455,279	\$ 463,908	\$ 472,128
1030	Auto and Cell Phone Allowances	14,039	14,600	14,600	15,062	14,881	17,000	17,327	17,327	17,327
1035	Overtime		802	1,028	361	-	154			
1045	Termination Payment	33,687					-			
1110	General Member Retirement	77,173	59,328	70,512	81,993	99,625	101,418	115,531	118,536	119,856
1130	Survivors Benefits	111	93	81	160	178	238	245	245	245
1135	Indemnification - General	42,314	14,397	15,538	16,641	20,163	20,634	20,163	20,163	20,163
1200	Employee Group Insurance (Health Subsidy)	8,480	29,005	35,599	41,141	50,040	46,556	63,950	63,950	63,950
1205	Long-Term Disability	986	858	883	994	1,099	1,079	1,127	1,150	1,168
1207	Vision Care Insurance	634	589	589	759	837	822	837	837	837
1215	Dental Insurance & Health Subsidy	322	1,846	1,701	1,466	1,557	1,529	1,557	1,557	1,557
1220	Psychological Services	41					-			
1222	Short-Term Disability	1,124	1,044	2,728	3,312	3,658	3,590	3,744	3,819	3,873
1225	Social Security Medicare	4,453	4,723	4,728	5,128	5,637	5,560	5,790	5,932	6,046
1235	Workers' Compensation	4,101	2,091	2,644	1,573	4,782	2,788	4,911	5,018	5,104
1240	Life Insurance & Medical Trust Fund	4,603	3,814	4,415	4,546	5,289	4,836	5,593	5,671	6,358
1305	Other (Medical Reimbursement Plan)	3,498	2,585	2,600	2,600	6,920	2,840	6,920	6,920	6,920
1310	Indemnification	25,760					-			
1314	457/401a Defined (LAFCO Contribution)	1,737	1,289	1,327	1,451	1,650	1,622	1,691	1,727	1,753
1315	401k Contribution	22,854	19,671	21,037	22,983	26,400	25,952	27,063	27,634	28,051
1000	Salary Reserve	-	-	-		9,000	8,750			
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 674,965</b>	<b>\$ 529,536</b>	<b>\$ 559,037</b>	<b>\$ 608,417</b>	<b>\$ 689,235</b>	<b>\$ 679,197</b>	<b>\$ 731,729</b>	<b>\$ 744,394</b>	<b>\$ 755,335</b>
	Staffing (Full time equivalent units)	4.5	4.5	4.5	4.5	5.5	5.5	5.5	5.5	5.5
	<b>SERVICES AND SUPPLIES</b>									
	<b>Services:</b>									
2037	COMNET Charge (ISF)	\$ 2,552	\$ 2,872	\$ 2,590	\$ 2,532	\$ 2,874	\$ 2,524	\$ 2,828	\$ 2,885	\$ 2,943
2038	Long Distance Charges	72	58	74	86	120	91	120	122	125
2040	Relocation Charges - Phone Service	-	-	-	-	10,000	-	18,200	15,000	-
2041	Phone Service/Outside Company	483	447	304	366	5,540	647	540	551	582
2043	Electronic Equipment Maintenance	-	-	-	140	-	498	9,180	9,180	9,364
2075	Membership Dues	7,846	7,870	8,089	8,324	8,515	8,509	8,447	8,615	8,788
2076	Tuition Reimbursement	-	341	-	1,100	2,000	100	2,000	2,040	2,081
2080	Publications	2,038	2,399	3,000	2,054	3,600	3,040	3,395	3,463	3,532
2085	Legal Notices	12,822	14,648	5,193	9,223	26,000	18,743	21,000	21,420	21,848
2110	Fleet Management Requisition Charges				304					
2115	Computer Software	4,590	3,222	2,825	6,427	3,346	3,850	8,435	6,401	6,529
2125	Inventoriable Equipment	17,944	2,070	3,252	-	17,500	4,660	-	-	-
2195	Reimbursement Services and Supplies	-	-	-	4,304		-	-	-	-
2245	Other Insurance	50	7,045	6,998	7,074	7,012	7,128	7,078	7,219	7,364
	<b>Supplies:</b>									
2305	General Office Expense	6,313	5,842	8,710	11,621	19,391	7,844	9,232	38,516	8,687
2308	Credit Card Clearing Account	-	1,126	(288)	(85)	-	2,895	-	-	-
2310	Postage - Direct Charge	8,551	8,972	5,373	12,352	10,662	15,069	12,912	13,170	13,434
2315	Records Storage	668	661	940	581	570	570	570	582	593
2323	Reproduction Services	2,455	730	102	870	-	1,562	-	-	-

## FISCAL YEAR 2015-16

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 10-11	ACTUAL YEAR-END FY 11-12	ACTUAL YEAR-END FY 12-13	ACTUAL YEAR-END FY 13-14	FINAL BUDGET FY 14-15	PROJECTED YEAR-END FY 14-15	PRELIMINARY FY 15-16 BUDGET	FORECAST FY 16-17 OFFICE MOVE	FORECAST FY 17-18 EO RECRUIT
2335	Temporary Services	-	-	16,965	13,311	-	-	-	-	-
	<b>Consultant &amp; Special Services:</b>									
2400	Prof & Special Service (Legal Counsel)	29,198	24,758	21,903	24,048	36,800	26,453	29,300	29,886	30,484
2405	Auditing	7,611	6,932	8,372	7,527	11,799	11,125	11,868	12,105	12,347
2410	Data Processing	5,106	6,212	6,630	7,142	7,611	7,575	7,565	7,716	7,871
2414	Application Development Maintenance	-	-	-	-	-	-	-	-	-
2415	COWCAP	39,230	18,772	9,219	6,053	6,308	6,308	-	6,000	6,000
2420	ISD Other IT Services	189	206	244	344	1,008	753	701	715	730
2421	ISD Direct	2,035	1,690	739	1,772	12,800	10,412	9,180	9,364	9,551
2424	Mgmt & Tech (Environmental Consultant)	11,988	8,078	8,853	15,339	9,800	13,018	9,300	9,486	9,676
2444	Security Services	405	408	408	578	408	408	408	416	424
2445	Other Prof (Commission, Surveyor, ROV)	28,304	41,878	44,593	32,275	46,196	49,047	47,428	50,376	69,344
2449	Outside Legal (Litigation & Special Counsel)	58,334	-	5,050	2,909	10,000	3,956	-	-	-
2450	Application Development Support	-	-	10,499	19,709	17,500	216	1,500	1,530	1,561
2460	GIMS Charges	13,530	10,524	10,500	11,877	14,600	14,150	14,180	14,464	14,753
	<b>Lease/Purchases:</b>									
2895	Rent/Lease Equipment (copier)	7,800	7,678	4,235	2,610	4,800	5,541	6,180	6,180	6,180
2905	Office/Hearing Chamber Rental	49,317	55,438	48,859	53,576	51,270	51,219	52,741	54,323	55,410
	<b>Travel Related Expenses:</b>									
2940	Private Mileage	4,549	6,579	4,760	5,135	6,418	3,048	4,394	4,482	4,572
2941	Conference/Training	3,458	4,215	5,363	4,225	7,950	6,077	6,850	6,987	7,127
2942	Hotel	2,411	5,692	5,482	5,264	5,486	6,372	5,850	5,967	6,086
2943	Meals	597	1,214	743	923	1,900	1,088	1,900	1,938	1,977
2944	Car Rental	-	589	1,247	653	500	191	150	153	156
2945	Air Travel	1,305	1,915	1,954	4,241	2,400	2,270	5,650	2,448	5,747
2946	Other Travel	248	438	677	1,061	600	579	600	612	624
	<b>Other Charges:</b>									
5012	Services Out (Staples)	1,190	1,098	1,480	4,146	3,600	4,698	3,600	3,672	3,745
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	\$ 333,189	\$ 262,639	\$ 265,938	\$ 291,993	\$ 376,884	\$ 302,234	\$ 323,280	\$ 357,985	\$ 340,211
	<b>TOTAL EXPENDITURES</b>	\$ 1,008,153	\$ 792,176	\$ 824,975	\$ 900,410	\$ 1,066,119	\$ 981,431	\$ 1,055,009	\$ 1,102,379	\$ 1,095,546
	<b>RESERVES</b>									
6000	Contingency					\$ 87,356		\$ 105,501	\$ 110,238	\$ 109,555
6010	Net Pension Liability Reserve					56,432		82,750	109,068	135,386
6025	General Reserve					300,000		291,007	247,986	270,073
6030	Compensated Absences Reserve					72,897		83,329	87,495	91,870
	<b>TOTAL CONTINGENCIES &amp; RESERVES</b>					\$ 516,685	\$ -	\$ 562,587	\$ 554,787	\$ 606,884
	<b>TOTAL APPROPRIATION</b>	\$ 1,008,153	\$ 792,176	\$ 824,975	\$ 900,410	\$ 1,582,804	\$ 981,431	\$ 1,617,596	\$ 1,657,166	\$ 1,702,430

## FISCAL YEAR 2015-16

ACCT #	ACCOUNT NAME	ACTUAL YEAR-END FY 10-11	ACTUAL YEAR-END FY 11-12	ACTUAL YEAR-END FY 12-13	ACTUAL YEAR-END FY 13-14	FINAL BUDGET FY 14-15	PROJECTED YEAR-END FY 14-15	PRELIMINARY FY 15-16 BUDGET	FORECAST FY 16-17 OFFICE MOVE	FORECAST FY 17-18 EO RECRUIT
	<b>CONTRIBUTION REVENUES</b>									
	Use of Money:									
8500	Interest	\$ 6,569	\$ 3,992	\$ 4,009	\$ 3,066	\$ 4,000	\$ 3,626	\$ 4,000	\$ 4,500	\$ 5,500
	<b>Mandatory Contribution from Governments:</b>									
8842	Local Government – For FY 2015-16 apportionment to County, Cities, and Independent Special Districts of approximately \$294,039 each	1,033,911	933,639	903,000	864,822	864,821	864,822	882,117 2% increase	904,170 2.5% increase	926,775 2.5% increase
	<b>Fees and Deposits (Current Services):</b>									
9545	Individual Notice	5,100	1,238	4,402	11,200	4,900	2,400	4,900	7,000	8,250
9555	Legal Services	9,782	4,733	5,934	8,625	7,475	4,193	7,475	10,350	11,450
9655	GIMS Fees	6,845	2,710	1,255	3,235	2,400	3,895	2,400	3,200	6,000
9660	Environmental	7,996	3,313	10,171	12,580	4,950	7,509	4,950	6,900	9,950
9800	LAFCO Fees	47,287	20,758	33,004	99,656	38,750	59,274	38,750	59,000	80,250
	<b>Total Fees and Deposits</b>	77,010	32,751	54,765	135,296	58,475	77,271	58,475	86,450	115,900
	<b>TOTAL CONTRIBUTION REVENUES</b>	<b>\$ 1,117,490</b>	<b>\$ 970,382</b>	<b>\$ 961,774</b>	<b>\$ 1,003,185</b>	<b>\$ 927,296</b>	<b>\$ 945,719</b>	<b>\$ 944,592</b>	<b>\$ 995,120</b>	<b>\$ 1,048,175</b>
	<b>OTHER REVENUES</b>									
9910	Refunds from Prior Year Revenue	\$ (7,462)	\$ (2,027)	\$ 1,401	\$ 1,761	\$ (2,000)	\$ (2,472)	\$ (2,000)	\$ (2,000)	\$ (2,000)
9930	Miscellaneous Revenues	463	517	1,652	3,578	1,500	10	495	1,459	1,468
9970	Carryover of Ongoing Projects			33,056			16,510			
9970	Carryover from Prior Year, Unassigned		145,730	108,937	223,425	192,736	250,087	157,824	100,000	100,000
	<b>TOTAL CONTRIBUTION REVENUES</b>	<b>(7,000)</b>	<b>144,220</b>	<b>145,046</b>	<b>228,765</b>	<b>192,236</b>	<b>264,135</b>	<b>156,319</b>	<b>99,459</b>	<b>99,468</b>
<b>TOTAL REVENUES</b>		<b>1,110,491</b>	<b>1,114,602</b>	<b>1,106,820</b>	<b>1,231,949</b>	<b>1,119,532</b>	<b>1,209,854</b>	<b>1,100,911</b>	<b>1,094,579</b>	<b>1,147,643</b>
	<b>RESERVES FROM PRIOR YEAR, as of July 1</b>									
9970	Contingency	122,658	35,197	41,507	84,730	99,872	99,872	87,356	105,501	110,238
9970	COWCAP Reserve (not active)			56,000	46,780	46,780	46,780			
9970	Net Pension Liability Reserve							56,432	82,750	109,068
9970	General Reserve	79,811	124,108	180,000	200,000	250,000	250,000	300,000	291,007	247,986
9970	Compensated Absences Reserve			62,003	66,620	66,620	66,620	72,897	83,329	87,495
	<b>TOTAL RESERVES FROM PRIOR YEAR</b>	<b>\$ 202,469</b>	<b>\$ 159,305</b>	<b>\$ 339,510</b>	<b>\$ 398,130</b>	<b>\$ 463,272</b>	<b>\$ 463,272</b>	<b>\$ 516,685</b>	<b>\$ 562,587</b>	<b>\$ 554,787</b>
	<b>TOTAL REVENUE AND RESERVES</b>	<b>\$ 1,312,959</b>	<b>\$ 1,273,907</b>	<b>\$ 1,446,330</b>	<b>\$ 1,630,079</b>	<b>\$ 1,582,804</b>	<b>\$ 1,673,126</b>	<b>\$ 1,617,596</b>	<b>\$ 1,657,166</b>	<b>\$ 1,702,430</b>
	Note: Spreadsheet utilizes the cash basis of accounting and does not include accrual/reversal data which do not affect fund balance.									