

LAFCO FY05-06 DRAFT Final Budget

Exhibit A
June 6, 2005

		FINAL FY03-04	FINAL FY04-05	FINAL FY05-06 5/27/2005	Change from Final FY04-05	
Salaries and Wages						
ACCT #	Account					
51100000	Regular Salaries	159,958.53	167,505.00	187,206.00	20,701.00 *	
51200100	Extra Help	6,188.00	6,188.00	2,206.26	(3,981.74)	
51200200	Overtime	0.00	0.00	0.00		
51200500	Per Diem	4,050.00	4,050.00	4,050.00		
51300100	Retirement	11,980.89	23,450.70	32,235.20	8,784.50	
51300300	Medicare	2,319.40	2,428.82	2,674.13	245.31	
51300500	Group Insurance	18,000.00	22,255.20	26,875.92	4,620.72	
51301200	Ins Workers Comp	1,039.73	533.00	749.00	216.00	
51301700	401A Contributions	-	-	1,500.00	500.00 *	
51301800	Cell Phone Allowance	-	-	840.00	840.00	
		203,536.55	226,410.72	258,336.51	31,925.79	14.1%
Services and Supplies						
ACCT #	Account					
52070000	Communications	3,500.00	3,500.00	3,500.00		
52100300	Insurance: Liability	-	-	335.00	335.00	
52150000	Memberships	1,340.00	1,368.00	1,400.00	32.00	
52170000	Office Exp.	12,000.00	12,000.00	15,000.00	3,000.00	
52180200	PSS: MIS	13,000.00	13,000.00	13,378.27	378.27	
52180500	PSS: Legal	15,000.00	18,750.00	18,750.00		
52190000	PSS: Pubs/Not	1,000.00	1,000.00	1,000.00		
52180900	PSS: Contract Ex. Help	0.00	0.00	0.00		
52185000	PSS: Other	4,000.00	4,000.00	5,000.00	1,000.00	
52201000	SDE: CALAFCO	-	-	0.00		
52235000	SDE: Other	3,500.00	1,000.00	1,000.00		
52240500	SDE: Prop. Lease	23,000.00	24,038.40	25,540.80	1,502.40	
52250000	Trans & Travel	4,000.00	4,000.00	4,000.00		
52250800	T/T: Training	3,000.00	3,000.00	3,000.00		
52251200	T/T: Priv. Mileage	1,500.00	1,500.00	1,500.00		
		84,840.00	87,156.40	93,404.07	6,247.67	7.2%
	Total Expenses	288,376.55	313,567.12	351,740.58	38,173.46	12.2%
	Operating Reserve (10% of Expenses)	28,837.65	31,356.71	35,174.06	3,817.35	12.2%
	Professional Services Dedication	100,000.00	100,000.00	50,000.00	(50,000.00)	-50.0%
	TOTAL	417,214.20	444,923.83	436,914.64	(8,009.20)	-1.8%

*401A contribution in FY04-05 was \$1,000 and was part of Regular Salaries in the budget.

NOTES

- Increase in Regular Salaries is the product of three factors. First, the County MOU with its represented employees calls for an across the board 3.0% cost-of-living adjustment. Second, an equity study of comparative counties produced a modification of the Analyst pay scale. Third, Keene Simonds was promoted from LAFCO Analyst I to LAFCO Analyst II.
- Increases in Salaries and Wages accounts other than Regular Salaries are based on formulae that are tied to the Regular Salaries line. The exceptions are the 401A Contributions and the Cell Phone Allowance, which were approved by the Commission as managerial compensation in accordance with County practices.
- Descriptions of each account can be found in the attached Summary of Expenses.