



May 29, 2014

SUBJECT: Final LAFCO Budget for Fiscal Year 2014-15

To Distribution:

As you were previously notified, the Commission approved a Proposed Budget for Fiscal Year (FY) 2014-15 on April 17, 2014. On May 22, 2014, the Commission approved the Final Budget for FY 2014-15. Minor changes resulted in a lower Local Agency Share than reflected in the Proposed Budget. The Final Budget, accompanying this letter, is being distributed to local agencies and related bodies pursuant to Government Code Section 56381.

In recent years this Commission has implemented several cost reduction strategies including mandatory furlough, relocating to a smaller office, participation in pension reform, negotiation of new contracts/leases for photocopying and information technology services, reducing the number of Commission meetings, and reducing travel. In total, the Commission budget had been reduced by approximately 44% between FY 2006-07 and FY 2013-14. Some cost savings are also achieved in the FY 2014-15 Budget, however, increases in other areas and the establishment of a Compensated Absences Liability Reserve Fund will result in a 9.2% increase over the 2013-14 Budget.

Based on the current year allocation, most cities would experience an increase of less than \$600 and the increase for most special districts would be below \$50. For more information on the Proposed and Final Budgets, please see the staff reports for each on our website at www.lafco.org.

The Auditor-Controller, pursuant to Section 56381, will apportion the net cost to local agencies and request payment from each local agency sometime before July 1, 2014. The Auditor is also allowed to bill for the administrative costs incurred by that office in determining the apportionment and requesting payment.

If you have any questions regarding the LAFCO budget or the budget process, please feel free to contact me. If you have questions about the collection process, please contact the Auditor-Controller at (951)955-3800.

Sincerely,

George V. Spiliotis
Executive Officer

Distribution: Board of Supervisors c/o Clerk of the Board
Cities of Riverside County c/o City Clerks
Independent Special Districts c/o District Clerks
Paul Angulo, Auditor-Controller
Tanya Harris, Auditor Controller's Office
Jay Orr, County Executive Officer

**FY 2014-15 Adopted Final Budget
May 22, 2014**

		FY 13-14 Final Budget	FY 14-15 Adopted Proposed Budget	FY 14-15 Adopted Final Budget	FY 14-15 Diff from FY 13-14
OBJ:	Description				
510040	Regular Salaries	\$389,026	\$415,716	\$415,716	6.86%
510440	Leave Buydown	\$13,995	\$20,634	\$20,634	47.44%
517000	Workers Comp	\$1,207	\$1,769	\$1,769	46.56%
510790	Adv. Grade Recognition	\$4,000	\$0	\$0	-100.00%
518100	Benefits	\$159,031	\$174,722	\$174,722	9.87%
	Total Appropriation 1	\$567,259	\$612,841	\$612,841	8.04%
520260	Computer Lines	\$243	\$243	\$243	-0.15%
520330	Communication Svcs	\$2,400	\$2,205	\$2,205	-8.13%
520930	Insurance- Liability	\$9,355	\$10,245	\$7,569	-19.09%
520945	Insurance-Property	\$842	\$851	\$0	-100.00%
521340	Maint-Communications-Equip	\$338	\$448	\$448	32.74%
521360	Maint-Computer Equip	\$14,318	\$16,515	\$16,515	15.34%
523100	Memberships	\$7,319	\$7,528	\$9,036	23.47%
523230	Misc Agency Exp	\$400	\$400	\$400	0.00%
523240	Non County Agency Exp	\$1,950	\$1,000	\$1,000	-48.72%
523250	Refunds	\$100	\$100	\$100	0.00%
523620	Books/Publications	\$300	\$258	\$258	-14.00%
523680	Office Equip/Furn	\$500	\$500	\$500	0.00%
523700	Office Supplies	\$2,000	\$2,000	\$2,000	0.00%
523760	Postage/Mailings	\$5,422	\$4,821	\$4,821	-11.09%
523840	Computer Equip-Software	\$4,023	\$7,300	\$7,300	81.45%
524560	Auditing/Accounting	\$8,149	\$8,351	\$8,351	2.48%
524700	County Counsel	\$11,500	\$10,500	\$10,500	-8.70%
524740	County Support Svcs	\$1,000	\$1,000	\$1,000	0.00%
525020	Legal Svcs	\$200	\$1,000	\$1,000	400.00%
525120	Micrographic Svcs	\$5,728	\$5,728	\$5,728	0.00%
525140	Personnel Svcs	\$3,993	\$3,363	\$3,363	-15.78%
525300	OASIS Processing-Financials	\$1,147	\$1,217	\$1,217	6.15%
525310	OASIS Processing-HRMS	\$1,138	\$1,138	\$1,138	0.04%
525330	RMAP Svcs	\$159	\$167	\$167	5.07%
525340	Temp Help Svcs	\$1,200	\$100	\$100	-91.67%
525440	Professional Svcs.	\$2,142	\$2,142	\$2,142	0.01%
525600	Security	\$516	\$516	\$516	0.00%
526410	Legally Required Notices	\$5,540	\$3,860	\$3,860	-30.32%
526520	Rent/Lease-Copiers	\$2,945	\$2,945	\$2,945	0.01%
526700	Rent/Lease-Bldgs	\$32,148	\$31,926	\$31,926	-0.69%
526720	Rent/Lease Storage	\$1,010	\$1,049	\$1,049	3.89%
527880	Training-Other	\$250	\$100	\$100	-60.00%
528120	Commission Exp	\$10,645	\$10,934	\$10,934	2.71%
528140	Conf Reg Fees	\$3,300	\$3,200	\$3,200	-3.03%
528900	Air Transportation	\$4,900	\$3,700	\$3,700	-24.49%
528960	Lodging	\$2,000	\$900	\$900	-55.00%
528980	Meals	\$700	\$500	\$500	-28.57%
529000	Misc Travel Exp	\$500	\$300	\$300	-40.00%
529040	Mileage	\$11,255	\$11,565	\$11,565	2.75%
529080	Rental Vehicles	\$300	\$200	\$200	-33.33%
	Total Appropriation 2	\$161,873	\$160,815	\$158,796	-1.90%
581000	Approp For Contingency	\$20,000	\$20,000	\$20,000	0.00%
308100	Reserve-General	\$5,000	\$0	\$0	-100.00%
	Reserve-Comp. Absences Liab.	\$0	\$32,000	\$32,000	
	TOTAL APPROP./EXPEND.	\$754,132	\$825,656	\$823,637	9.22%
	REVENUE:				
740020	Interest	\$500	\$600	\$600	20.00%
777520	Fee Revenue	\$80,000	\$70,000	\$70,000	-12.50%
	PY Fund Balance	\$35,306	\$22,472	\$31,676	-10.28%
	Trans from General Reserve	\$0	\$0	\$0	
781560	Local Agency Share	\$638,326	\$732,584	\$721,362	13.01%
	TOTAL REVENUES	\$754,132	\$825,656	\$823,637	9.22%
	SURPLUS/(DEFICIT)	\$0	\$0	\$0	
	RESERVE BALANCES:				
	General	\$68,381	\$68,381	\$68,381	0.00%
	Compensated Absences Liab.	\$0	\$32,000	\$32,000	