

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2024/25

Account #	Account Name	FY 24/25 Expenditures Budget	FY 24/25 Expenditures Projection	FY 24/25 Adjusted Budget	Adjustment Noted
EXPENDITURES					
SALARIES AND BENEFITS:					
500100	REGULAR EMPLOYEES	\$ 325,388	\$ 270,621	310,388	Decrease by \$15,000
500120	EXTRA HELP	20,840	16,297	20,840	
500160	LEAVE BUY OUT	-	2,069	-	
500310	RETIREMENT (CALPERS)	116,072	89,233	116,072	
500320	OASDI	21,099	18,217	21,099	
500330	FICA / MEDICARE TAX	5,492	4,413	5,492	
500340	HEALTH INSURANCE (Life Ins/EAP/In lieu payout)	150	5,612	150	
500360	OPEB - RETIREE HEALTH INSURANCE	22,451	18,625	22,451	
501170	UNEMPLOYMENT INSURANCE	185	185	185	
501180	WORKERS' COMP INSURANCE	500	500	500	
500400	OTHER EMPLOYEE BENEFITS	53,364	40,057	53,364	
	TOTAL SALARY & BENEFITS	\$ 565,541	\$ 465,829	\$ 550,541	
SERVICES AND SUPPLIES:					
510025	COMMUNICATIONS INTERNAL CHARGE	1,934	1,936	1,934	
510030	FOOD	-	71	-	
510051	INSURANCE-PUBLIC LIABILITY	500	609	500	
510070	MAINTENANCE-EQUIPMENT	500	289	500	
510071	MAINTENANCE-BUILDING IMPROVEMENT	3,146	2,896	3,146	
510090	MEMBERSHIPS	6,900	6,920	6,900	
510110	OFFICE EXPENSE	750	1,750	750	
510111	OFFICE EXP-POSTAGE	500	312	500	
510120	IT SERVICES-DEPARTMENT SYSTEM MAINTENANCE	2,500	2,500	2,500	
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	4,980	4,980	4,980	
510122	IT SERVICES-CONNECTIVITY	3,897	3,896	3,897	
510150	COUNTY A-87 CHARGES	-	-	-	
510160	PUBLICATIONS AND LEGAL NOTICES	1,000	1,500	1,000	
510170	RENTS AND LEASES - EQUIPMENT	100	60	100	
510173	RENT INTERNAL CHARGE (records storage)	1,714	1,714	1,714	
510180	TRAINING	4,000	3,880	4,000	
510190	MINOR EQUIPMENT (Computers)	-	1,662	-	
510200	TRANSPORTATION AND TRAVEL	6,000	6,000	6,000	
510251	PROF & SPEC SVC-AUDITING & ACCOUNTING	15,000	15,900	15,000	
510252	PROF & SPEC SVC-INFO TECH SERVICES	10,000	6,000	10,000	
510256	PROF & SPEC SVC-LEGAL SERVICES	12,000	12,000	12,000	
510275	PROF & SPEC SVC-OTHER	10,000	19,700	25,000	Increase by \$15,000
	TOTAL SERVICES & SUPPLIES	\$ 85,421	\$ 94,575	\$ 100,421	Projection exceeds original adopted budget
	TOTAL EXPENDITURES	\$ 650,962	\$ 560,404	\$ 650,962	