

Marin Local Agency Formation Commission

Political Subdivision of the State of California

2014-2015 Operating Budget

Expense Ledger

		FY2010-2011		FY2011-2012		FY2012-2013		FY2013-2014		FY2014-2015		
		Adopted FY10-11	Actual FY10-11	Adopted FY11-12	Actual FY11-12	Adopted FY12-13	Actual FY12-13	Adopted FY13-14	Projected FY13-14	Adopted Final FY14-15	Difference	
Salary and Benefit Costs												
<u>Account</u>	<u>Description</u>											
5111000	Staff Salaries	174,560.00	169,995.99	171,137.00	168,786.42	173,497.00	171,131.29	173,497.00	154,422.02	189,883.89	16,386.89	9.4%
5130500	MCERA / Retirement Pension	28,471.00	36,487.88	35,887.00	41,684.35	22,000.00	49,573.06	49,901.00	46,646.29	51,792.54	1,891.54	3.8%
5140125	Employee Benefits	23,888.00	16,736.02	21,490.00	16,559.05	19,000.00	16,882.34	19,000.00	14,916.60	16,888.33	(2,111.67)	-11.1%
5140125	Medicare	2,618.00	2,523.25	2,567.00	2,488.68	2,567.00	2,523.25	2,567.00	2,177.84	2,518.42	(48.58)	-1.9%
5140115	Workers Compensation	1,800.00	1,756.02	1,800.00	1,116.01	1,800.00	890.51	1,400.00	804.96	736.00	(664.00)	-47.4%
5140145	Unemployment Insurance	750.00	868.00	868.00	868.00	868.00	868.00	868.00	2,170.00	868.00	-	0.0%
5130325	MCERA / Retiree Medical							14,100.00	17,517.21	16,798.34	2,698.34	19.1%
		232,087.00	228,367.16	233,749.00	231,502.51	219,732.00	241,868.45	261,333.00	238,654.92	279,485.51	18,152.51	6.9%
Administrative Costs												
<u>Account</u>	<u>Description</u>											
5210120	Professional Services	20,000.00	8,122.01	20,000.00	19,439.15	20,000.00	18,942.43	31,350.00	16,833.00	5,800.00	(25,550.00)	-81.5%
5210131	Legal Services	5,000.00	4,896.49	5,000.00	18,054.60	15,000.00	9,254.82	5,000.00	5,000.00	14,196.25	9,196.25	183.9%
5210230	Accounting/Payroll	8,000.00	-	8,000.00	-	8,000.00	-	8,000.00	8,000.00	8,000.00	-	0.0%
5210230	Conferences	4,000.00	5,167.81	4,000.00	2,387.78	4,000.00	2,844.85	3,100.00	3,080.90	4,000.00	900.00	29.0%
5211440	Mileage/Travel	1,500.00	1,760.94	2,000.00	1,302.27	1,500.00	876.38	1,500.00	2,700.00	3,000.00	1,500.00	100.0%
5211533	Commissioner Per Diems	6,100.00	4,250.00	6,100.00	7,600.00	6,800.00	6,400.00	6,800.00	5,100.00	7,100.00	300.00	4.4%
		44,600.00	24,197.25	45,100.00	48,783.80	55,300.00	38,318.48	55,750.00	40,713.90	42,096.25	(13,653.75)	-24.5%
Service and Supply Costs												
<u>Account</u>	<u>Description</u>											
5211270	Office Lease/Rent	13,000.00	13,275.96	13,000.00	11,896.60	14,300.00	14,917.50	14,300.00	13,770.00	16,770.00	2,470.00	17.3%
5211330	Membership and Dues	13,100.00	13,046.10	3,100.00	3,258.15	13,200.00	13,183.00	13,300.00	13,775.00	13,340.00	40.00	0.3%
5210515	General Insurance	4,400.00	2,948.15	4,000.00	2,656.24	4,000.00	2,541.90	3,000.00	2,537.86	3,000.00	-	0.0%
5210715	Communication Services	3,500.00	2,652.58	4,500.00	1,841.33	3,500.00	1,495.53	1,600.00	2,400.00	5,874.60	4,274.60	267.2%
5211516	Reprographic/Map Services	3,500.00	1,512.00	3,500.00	288.00	3,500.00	486.00	2,500.00	1,302.25	-	(2,500.00)	-100.0%
5220110	Office Supplies	2,000.00	2,197.91	2,000.00	1,864.69	2,000.00	1,415.88	2,000.00	3,857.00	2,000.00	-	0.0%
5210935	Equipment Maintenance/Repair	2,000.00	2,537.63	2,000.00	1,007.60	5,000.00	1,481.32	6,000.00	1,000.00	6,000.00	-	0.0%
5211340	Training	1,500.00	-	1,500.00	-	1,000.00	-	1,000.00	483.50	1,500.00	500.00	50.0%
5211520	Publications/Notices	1,600.00	676.40	1,000.00	1,729.97	1,500.00	866.02	1,600.00	565.86	2,000.00	400.00	25.0%
5210129	Graphic Design/Website Design/Edits	1,500.00	1,200.00	3,000.00	828.00	4,500.00	6,000.00	1,000.00	1,000.00	2,000.00	1,000.00	100.0%
5211215	Storage	800.00	269.64	800.00	659.39	800.00	248.30	650.00	498.95	800.00	150.00	23.1%
		46,900.00	40,316.37	38,400.00	26,029.97	53,300.00	42,635.45	46,950.00	41,190.42	53,284.60	6,334.60	13.5%
Contingencies												
<u>Account</u>	<u>Description</u>											
*****	Operating Reserve	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
EXPENSE TOTALS		323,587.00	292,880.78	317,249.00	306,316.28	328,332.00	322,822.38	364,033.00	320,559.24	374,866.36	10,833.36	3.0%

Revenue Ledger

		FY2010-2011		FY2011-2012		FY2012-2013		FY2013-2014		FY2014-2015	
		Adopted FY10-11	Actual FY10-11	Adopted FY11-12	Actual FY11-12	Adopted FY12-13	Actual FY12-13	Adopted FY13-14	Projected FY13-14	Adopted Final FY14-15	Difference
Intergovernmental											
<u>Account</u>	<u>Description</u>										
4710510	Agency Contributions	271,589.00	271,589.00	271,589.00	271,589.00	298,748.00	298,748.00	339,033.00	339,033.00	348,366.36	9,333.36 2.8%
	County of Marin			90,529.67		99,582.67		113,011.00	113,011.00	116,122.12	3,111.12 2.8%
	Marin Cities			90,529.67		99,582.67		113,011.00	113,011.00	116,122.12	3,111.12 2.8%
	Marin Special Districts			90,529.67		99,582.67		113,011.00	113,011.00	116,122.12	3,111.12 2.8%
		271,589.00	271,589.00	271,589.00	271,589.00	298,748.00	298,748.00	339,033.00	339,033.00	348,366.36	9,333.36 2.8%
Service Charges											
4640333	Application Fees	25,000.00	2,200.00	25,000.00	27,200.00	25,000.00	12,500.00	25,000.00	3,300.00	25,000.00	- 0.0%
4710631	Miscellaneous	-	-	-	640.00	-	-	-	-	-	- 0.0%
		25,000.00	2,200.00	25,000.00	27,840.00	25,000.00	12,500.00	25,000.00	3,300.00	25,000.00	- 0.0%
Investments											
*****	Earned Income/Interest			-	-	-	-	-	-	1,500.00	1,500.00 100.0%
				-	-	-	-	-	-	1,500.00	1,500.00 100.0%
REVENUE TOTALS		296,589.00	273,789.00	296,589.00	299,429.00	323,748.00	311,248.00	364,033.00	342,333.00	374,866.36	10,833.36 3.0%
OPERATING DIFFERENCE		(26,998.00)	(19,091.78)	(20,660.00)	(6,887.28)	(4,584.00)	(11,574.38)	-	21,773.76	-	

UNRESERVED/UNRESTRICTED FUND BALANCE

Beginning:	116,229.44	97,137.66	90,250.38	78,676.00	100,449.76
Ending:	97,137.66	90,250.38	78,676.00	100,449.76	100,449.76