

FINAL LAFCO BUDGET - FINANCING SOURCES - SCHEDULE A
 Adopted May 28, 2015

FISCAL YEAR 2015/16
 FUND NO: 368

| Account # | Account Name | FY 14/15 Revenue Budgeted | FY 15/16 Proposed Revenue | Net Change | Agency Apportionment FY 15/16 |
|---------------------|--|---------------------------------|---------------------------------|------------------|---|
| REVENUES | | | | | |
| 82-4100 | INTEREST | \$ 1,500 | \$ 1,500 | \$ - | |
| 82-5820 | OTHER GOVT AGENCY-COUNTY | \$ 202,767 | \$ 184,944 | \$ (17,823) | 50.00% |
| 82-5821 | OTHER GOVT AGENCY-WEST SACRAMENTO | \$ 67,728 | \$ 63,610 | \$ (4,118) | 17.20% |
| 82-5822 | OTHER GOVT AGENCY-WOODLAND | \$ 59,792 | \$ 53,232 | \$ (6,560) | 14.39% |
| 82-5823 | OTHER GOVT AGENCY-WINTERS | \$ 6,509 | \$ 5,857 | \$ (652) | 1.58% |
| 82-5824 | OTHER GOVT AGENCY-DAVIS | \$ 68,737 | \$ 62,245 | \$ (6,492) | 16.83% |
| 82-6225 | LAFCO FEES | \$ 3,000 | \$ - | \$ (3,000) | |
| 82-7600 | OTHER SALES | | | | |
| | UNUSED FUND BALANCE FROM PREVIOUS FY | \$ 66,077 | \$ 124,424 | \$ 58,347 | |
| | | | | | \$ 369,888.00 |
| | TOTAL AGENCY COST | \$ 405,533 | \$ 369,888 | \$ (35,645) | |
| | TOTAL OTHER SOURCES | \$ 70,577 | \$ 125,924 | \$ 55,347 | |
| | TOTAL FINANCING SOURCES | \$ 476,110 | \$ 495,812 | \$ 19,702 | |
| FUND BALANCE | | | | | |
| | CURRENT FUND BALANCE | \$ 248,109 | | | Fund balance at the close of FY 13/14 |
| | COMMITTED OPEB LIABILITY | \$ (50,035) | | | |
| | ASSIGNED - CAPITAL ASSET REPLACEMENT | \$ (2,400) | | | |
| 74-0500 | CONTINGENCY 15% HELD IN FUND BALANCE | \$ (71,250) | | | |
| | TOTAL TO REMAIN IN FUND BALANCE | \$ 123,685 | | | |
| | "EXTRA" FUND BALANCE TO OFFSET COSTS | \$ 124,424 | | | Extra fund balance applied to offset agency costs |

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2015/16

FUND NO: 368

| Account # | Account Name | FY 2014/15 Budget | FY 15/16 Proposed Budget | Net Change | Explanation of Change |
|------------------------------|--|-------------------|--------------------------|--------------------|---|
| SALARIES AND BENEFITS | | | | | |
| 86-1101 | REGULAR EMPLOYEES | \$ 185,000 | \$ 205,020 | \$ 20,020 | EO Step D to E 5% increase 6/2015 (discretionary) |
| 86-1102 | EXTRA HELP | | | \$ - | Assumes Management Analyst Position Step A @0.5 FTE |
| 86-1103 | OVERTIME | | | \$ - | |
| 86-1201 | RETIREMENT (CALPERS) | \$ 39,677 | \$ 44,774 | \$ 5,097 | Employees pay full 8% towards retirement |
| 86-1202 | OASDI | \$ 13,871 | \$ 14,182 | \$ 311 | |
| 86-1203 | MEDICARE TAX | \$ 3,403 | \$ 3,566 | \$ 163 | |
| 86-1301 | OPEB LIABILITY (Retiree health benefits) | \$ 8,000 | \$ 14,351 | \$ 6,351 | Amount per County |
| 86-1400 | UNEMPLOYMENT INSURANCE | \$ 1,500 | \$ 850 | \$ (650) | |
| 86-1500 | WORKER'S COMPENSATION INSURANCE | \$ 1,500 | \$ 1,500 | \$ - | |
| 86-1600 | CAFETERIA PLAN BENEFITS | \$ 61,362 | \$ 61,362 | \$ - | Includes health, dental, vision, life insurance |
| 86-1999 | SALARY ALLOCATION/ADJUSTMENT | \$ (10,227) | | \$ 10,227 | Prev credit from County sharing analyst benefits (going away) |
| | TOTAL SALARY & BENEFITS | \$ 304,086 | \$ 345,605 | \$ 41,519 | |
| SERVICES AND SUPPLIES | | | | | |
| 86-2090 | COMMUNICATIONS | \$ 3,000 | \$ 2,500 | \$ (500) | |
| 86-2130 | FOOD | \$ 350 | \$ 350 | \$ - | |
| 86-2202 | INSURANCE - PUBLIC LIABILITY | \$ 1,000 | \$ 500 | \$ (500) | |
| 86-2271 | MAINTENANCE - EQUIPMENT | \$ 500 | \$ 750 | \$ 250 | |
| 86-2330 | MEMBERSHIPS | \$ 3,100 | \$ 3,100 | \$ - | |
| 86-2360 | MISCELLANEOUS | \$ 250 | \$ 250 | \$ - | |
| 86-2390 | OFFICE EXPENSE | \$ 750 | \$ 750 | \$ - | |
| 86-2391 | OFFICE EXPENSE - POSTAGE | \$ 500 | \$ 500 | \$ - | |
| 86-2392 | OFFICE EXPENSE - PRINTING | \$ 1,000 | \$ 1,000 | \$ - | |
| 86-2417 | IT SERVICES - Dept System Maintenance | \$ 1,048 | \$ 1,146 | \$ 98 | |
| 86-2418 | IT SERVICES - Enterprise/Resource/Planning | \$ 1,354 | \$ 2,777 | \$ 1,423 | Amount per County |
| 86-2419 | IT SERVICES - Connectivity | \$ 3,000 | \$ 2,751 | \$ (249) | |
| 86-2421 | AUDITING & FISCAL SERVICES | \$ 6,000 | \$ 20,000 | \$ 14,000 | We've been setting aside \$6k/yr (\$12k in reserve for this) |
| 86-2422 | INFORMATION TECH SERVICES | \$ 400 | \$ 400 | \$ - | GIS Software License |
| 86-2423 | LEGAL SERVICES | \$ 7,500 | \$ 5,000 | \$ (2,500) | |
| 86-2429 | PROFESSIONAL & SPECIALIZED SERVICES | \$ 80,000 | \$ 55,000 | \$ (25,000) | Assumes MSR consultant tasks that occur in FY 15/16 |
| | PROF SERVICES - SHARED SERVICES (SSP) | \$ 20,000 | \$ 10,000 | \$ (10,000) | Placeholder - no services specifically anticipated |
| 86-2460 | PUBLICATIONS & LEGAL NOTICES | \$ 1,500 | \$ 1,500 | \$ - | |
| 86-2491 | RENTS & LEASES - EQUIPMENT | \$ 1,500 | \$ 1,500 | \$ - | |
| 86-2495 | RECORDS STORAGE "ARCHIVES" | \$ 400 | \$ 483 | \$ 83 | |
| 86-2548 | TRAINING EXPENSE | \$ 12,000 | \$ 12,000 | \$ - | |
| 86-2610 | TRANSPORTATION & TRAVEL | \$ 2,000 | \$ 2,000 | \$ - | |
| 86-3102 | PAYMENTS TO OTHER GOVT INSTITUTIONS | \$ 1,000 | \$ 1,000 | \$ - | Costs are charged back to applicants |
| | TOTAL SERVICES & SUPPLIES | \$ 148,152 | \$ 125,257 | \$ (22,895) | |
| OTHER FINANCING USES | | | | | |
| 86-6110 | PC EQUIPMENT REPLACEMENT FUND | \$ 1,200 | \$ 1,200 | \$ - | Set aside to upgrade 3 computers every 4 yrs |
| 86-9900 | APPROPRIATIONS FOR CONTINGENCY | \$ 22,672 | \$ 23,750 | \$ 1,078 | 5% Appropriated/15% in Fund Balance |
| | TOTAL APPROPRIATIONS | \$ 476,110 | \$ 495,812 | \$ 19,702 | |