

FINAL LAFCO BUDGET - FINANCING SOURCES - SCHEDULE A  
 Final Adopted by LAFCo May 24, 2018

FISCAL YEAR 2018/19  
 ACCOUNTING UNIT: 69405229816991

Account #	Account Name	FY 17/18 Revenue Budgeted	FY 18/19 Revenue Budgeted	Net Change	Agency Apportionment FY 18/19
<b>REVENUES</b>					
400700	INVESTMENT EARNINGS-POOL	\$ 1,500	\$ 1,500	\$ -	
402010	OTHER GOVT AGENCY-COUNTY	\$ 211,139	\$ 216,713	\$ 5,574	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 68,448	\$ 69,885	\$ 1,437	16.12%
402040	OTHER GOVT AGENCY-WOODLAND	\$ 61,120	\$ 63,758	\$ 2,638	14.71%
402050	OTHER GOVT AGENCY-WINTERS	\$ 6,702	\$ 7,078	\$ 376	1.63%
402060	OTHER GOVT AGENCY-DAVIS	\$ 74,870	\$ 75,991	\$ 1,121	17.53%
403460	CHARGES FOR SERVICES - LAFCO	\$ -	\$ 4,000	\$ 4,000	
	CARRYOVER FUND BALANCE	\$ 74,756	\$ 34,388	\$ (40,368)	
					\$ 433,425.55
	TOTAL AGENCY COST	\$ 422,279	\$ 433,426	\$ 11,147	3%
	TOTAL OTHER SOURCES	\$ 76,256	\$ 39,888	\$ (36,368)	
				\$ -	
	<b>TOTAL FINANCING SOURCES</b>	<b>\$ 498,535</b>	<b>\$ 473,314</b>	<b>\$ (25,221)</b>	
<b>FUND BALANCE AT END OF PREVIOUS FY</b>					
	FUND BALANCE (AT CLOSE OF FY 16/17)	\$ 103,232			
	RESERVE (AUDITS EVERY 3 YRS)	\$ -			Monies held for audits every 3 years (appropriated this yr)
	RESERVE (COMPUTER REPLACEMENT 4 YRS)	\$ (1,344)			Monies held for computer replacement
300600	FUND BALANCE ASSIGNED (CONTINGENCY)	\$ (67,500)			Contingency 15% held in fund balance (per policy)
	<b>TOTAL TO REMAIN IN FUND BALANCE</b>	<b>\$ 68,844</b>			
	"EXTRA" FUND BALANCE TO OFFSET COSTS	\$ 34,388			Extra fund balance applied to offset agency costs

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B  
 ADOPTED May 24, 2018

FISCAL YEAR 2018/19  
 ACCOUNTING UNIT: 69405229816991

Account #	Account Name	FY 17/18 Budget	FY 18/19 Budget	Net Change	Explanation of Change
<b>SALARIES AND BENEFITS</b>					
500100	REGULAR EMPLOYEES	\$ 245,111	\$ 201,567	\$ (43,545)	
500110	EXTRA HELP	\$ -	\$ 20,000	\$ 20,000	
500310	RETIREMENT (CALPERS)	\$ 56,932	\$ 50,904	\$ (6,028)	
500320	OASDI	\$ 17,425	\$ 13,360	\$ (4,065)	
500330	FICA/MEDICARE TAX	\$ 4,456	\$ 3,516	\$ (940)	
500360	OPEB - RETIREE HEALTH INSURANCE	\$ 19,609	\$ 18,141	\$ (1,468)	
500380	UNEMPLOYMENT INSURANCE	\$ 400	\$ 350	\$ (50)	
500390	WORKERS' COMPENSATION INSURANCE	\$ 500	\$ 500	\$ -	
500400	OTHER EMPLOYEE BENEFITS	\$ 62,178	\$ 40,894	\$ (21,284)	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 406,611</b>	<b>\$ 349,231</b>	<b>\$ (57,380)</b>	-14%
<b>SERVICES AND SUPPLIES</b>					
501020	COMMUNICATIONS	\$ 2,500	\$ 2,500	\$ -	
501030	FOOD	\$ 350	\$ 350	\$ -	
501051	INSURANCE-PUBLIC LIABILITY	\$ 500	\$ 500	\$ -	
501070	MAINTENANCE-EQUIPMENT	\$ 750	\$ 750	\$ -	
501090	MEMBERSHIPS	\$ 3,500	\$ 3,600	\$ 100	CALAFCO Dues increase per CPI 2.9%
501100	MISCELLANEOUS EXPENSE	\$ 250	\$ 250	\$ -	
501110	OFFICE EXPENSE	\$ 1,250	\$ 1,250	\$ -	
501111	OFFICE EXP-POSTAGE	\$ 500	\$ 250	\$ (250)	
501112	OFFICE EXP-PRINTING	\$ 1,000	\$ 800	\$ (200)	
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$ -	\$ 2,000	\$ 2,000	
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 3,701	\$ 2,879	\$ (822)	
501127	IT SERVICES-CONNECTIVITY	\$ 2,813	\$ 3,629	\$ 816	
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$ 5,000	\$ 15,000	\$ 10,000	Audit will be conducted this year (built reserve for this)
501152	PROF & SPEC SVC-INFO TECH SVC	\$ 800	\$ 1,300	\$ 500	New website costs \$900/yr
501156	PROF & SPEC SVC-LEGAL SVC	\$ 7,000	\$ 7,000	\$ -	
501165	PROF & SPEC SVC-OTHER	\$ 10,000	\$ 30,000	\$ 20,000	
501165	PROF & SPEC SVC-OTHER (Shared Services) (6992)	\$ 10,000	\$ 10,000	\$ -	
501180	PUBLICATIONS AND LEGAL NOTICES	\$ 2,000	\$ 1,500	\$ (500)	
501190	RENTS AND LEASES - EQUIPMENT	\$ 1,500	\$ 2,000	\$ 500	Increase due to printer costs
501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$ 860	\$ 925	\$ 65	
501205	TRAINING	\$ 4,200	\$ 4,200	\$ -	
501210	MINOR EQUIPMENT (COMPUTERS)	\$ 1,200	\$ 1,400	\$ 200	
501250	TRANSPORTATION AND TRAVEL	\$ 7,500	\$ 8,500	\$ 1,000	Additional CALAFCO staff-related travel
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$ 1,000	\$ 1,000	\$ -	Incidental filing fees, etc.
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 68,174</b>	<b>\$ 101,583</b>	<b>\$ 33,409</b>	49%
<b>OTHER FINANCING USES</b>					
503300	APPROP FOR CONTINGENCY	\$ 23,750	\$ 22,500	\$ (1,250)	20% Total - 5% Appropriated/15% in Fund Balance
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 498,535</b>	<b>\$ 473,314</b>	<b>\$ (25,221)</b>	-5%