

FINAL LAFCO BUDGET - FINANCING SOURCES - SCHEDULE A  
 Final Adopted by LAFCo May 28, 2020

FISCAL YEAR 2020/21  
 ACCOUNTING UNIT: 69405229816991

Account #	Account Name	FY 19/20 Revenue Budgeted	FY 20/21 Revenue Budgeted	Net Change	Agency Apportionment FY 20/21
<b>REVENUES</b>					
400700	INVESTMENT EARNINGS-POOL	\$ 3,000	\$ 3,000	\$ -	
402010	OTHER GOVT AGENCY-COUNTY	\$ 207,700	\$ 195,121	\$ (12,580)	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 67,863	\$ 66,974	\$ (889)	17.16%
402040	OTHER GOVT AGENCY-WOODLAND	\$ 62,627	\$ 55,514	\$ (7,113)	14.23%
402050	OTHER GOVT AGENCY-WINTERS	\$ 6,787	\$ 6,021	\$ (766)	1.54%
402060	OTHER GOVT AGENCY-DAVIS	\$ 70,423	\$ 66,612	\$ (3,811)	17.07%
403460	CHARGES FOR SERVICES - LAFCO	\$ 4,000	\$ 4,000	\$ -	CALAFCO Stipend for Deputy EO (offsets travel costs)
	"EXTRA" FUND BALANCE TO OFFSET COSTS	\$ 50,076	\$ 102,041	\$ 51,965	"Extra" fund balance to balance budget and offset agency costs
	TOTAL AGENCY COST	\$ 415,400	\$ 390,241	\$ (25,159)	
	TOTAL OTHER SOURCES	\$ 7,000	\$ 7,000	\$ -	
	<b>TOTAL FINANCING SOURCES</b>	<b>\$ 472,476</b>	<b>\$ 499,282</b>	<b>\$ 26,806</b>	
<b>FUND BALANCE AT END OF FY 18/19</b>					
	CARRYOVER FUND BALANCE (on July 1, 2019)	\$ 178,291			
	RESERVE (audits every 3 yrs)	\$ (5,000)			Monies held for audits every 3 years
	RESERVE (computer replacement every 4 yrs)	\$ -			Monies held for PC replacement (appropriated in FY 20/21)
300600	FUND BALANCE ASSIGNED (contingency)	\$ (71,250)			Contingency 15% held in fund balance (per LAFCo policy)
	TOTAL TO REMAIN IN FUND BALANCE	\$ (76,250)			
	"EXTRA" FUND BALANCE TO OFFSET COSTS	\$ 102,041			Extra fund balance applied to offset agency costs

Account #	Account Name	FY 19/20	FY 20/21	Net Change	Explanation of Change
<b>SALARIES AND BENEFITS</b>					
500100	REGULAR EMPLOYEES	\$ 189,431	\$ 221,466	\$ 32,035	EO@ 85% FTE last FY, hence cost bump
500110	EXTRA HELP	\$ 30,000	\$ 20,000	\$ (10,000)	Extra budgeted last FY to cover EO temporary absence
500310	RETIREMENT (CALPERS)	\$ 60,065	\$ 68,353	\$ 8,288	
500320	OASDI	\$ 13,602	\$ 14,573	\$ 971	
500330	FICA/MEDICARE TAX	\$ 3,655	\$ 3,837	\$ 182	
500340	HEALTH INSURANCE (account no longer in use)	\$ 160		\$ (160)	
500350	LIFE INSURANCE (new account)	\$ -	\$ 72	\$ 72	
500360	OPEB - RETIREE HEALTH INSURANCE	\$ 17,953	\$ 19,489	\$ 1,536	
500380	UNEMPLOYMENT INSURANCE	\$ 350	\$ 303	\$ (47)	
500390	WORKERS' COMPENSATION INSURANCE	\$ 500	\$ 500	\$ -	
500400	OTHER EMPLOYEE BENEFITS	\$ 40,894	\$ 45,480	\$ 4,586	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 356,610</b>	<b>\$ 394,073</b>	<b>\$ 37,463</b>	
<b>SERVICES AND SUPPLIES</b>					
501020	COMMUNICATIONS	\$ 2,500	\$ 1,859	\$ (641)	
501030	FOOD	\$ 350	\$ 400	\$ 50	
501051	INSURANCE-PUBLIC LIABILITY	\$ 500	\$ 500	\$ -	
501070	MAINTENANCE-EQUIPMENT	\$ 750	\$ 600	\$ (150)	
501071	MAINTENANCE-BLDG IMPROVEMENT	\$ 500	\$ 500	\$ -	
501090	MEMBERSHIPS	\$ 4,020	\$ 5,000	\$ 980	CALAFCO dues increase
501100	MISCELLANEOUS EXPENSE	\$ 250	\$ 250	\$ -	
501110	OFFICE EXPENSE	\$ 1,250	\$ 1,250	\$ -	
501111	OFFICE EXP-POSTAGE	\$ 300	\$ 300	\$ -	
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$ 2,000	\$ 2,000	\$ -	
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 3,087	\$ 3,359	\$ 272	
501127	IT SERVICES-CONNECTIVITY	\$ 4,719	\$ 4,729	\$ 10	
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$ 5,000	\$ 5,000	\$ -	Building reserve for next audit of 3yrs (in FY 22/23)
501152	PROF & SPEC SVC-INFO TECH SVC	\$ 1,200	\$ 1,200	\$ -	
501156	PROF & SPEC SVC-LEGAL SVC	\$ 7,000	\$ 7,000	\$ -	
501165	PROF & SPEC SVC-OTHER	\$ 30,000	\$ 15,000	\$ (15,000)	Budget reduced to achieve 5% reduction in agency costs
501165	PROF & SPEC SVC-OTHER (Shared Services) (6992)	\$ 10,000	\$ 10,000	\$ -	To be used for district website reimbursement FY 20/21 only
501180	PUBLICATIONS AND LEGAL NOTICES	\$ 1,500	\$ 1,000	\$ (500)	
501190	RENTS AND LEASES - EQUIPMENT	\$ 2,500	\$ 2,800	\$ 300	
501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$ 840	\$ 1,112	\$ 272	
501205	TRAINING	\$ 4,200	\$ 5,000	\$ 800	
501210	MINOR EQUIPMENT (COMPUTERS)	\$ 1,400	\$ 5,600	\$ 4,200	Set aside for PC replacement every 4 yrs per IT (in FY 20/21)
501250	TRANSPORTATION AND TRAVEL	\$ 8,500	\$ 7,000	\$ (1,500)	Conference in Monterey, Staff Workshop in Murphys
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$ 1,000	\$ -	\$ (1,000)	Any costs would be offset by application fees
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 93,366</b>	<b>\$ 81,459</b>	<b>\$ (11,907)</b>	
<b>OTHER FINANCING USES</b>					
503300	APPROP FOR CONTINGENCY	\$ 22,500	\$ 23,750	\$ 1,250	20% Total = 5% Appropriated + 15% in Fund Balance
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 472,476</b>	<b>\$ 499,282</b>	<b>\$ 26,806</b>	