

FINAL LAFCO BUDGET - FINANCING SOURCES - SCHEDULE A
ADOPTED May 22, 2014 (amended June 26, 2014)
FISCAL YEAR 2014/15
FUND NO: 368

Account #	Account Name	FY 13/14 Revenue Budgeted	FY 14/15 Proposed Revenue	Net Change	Agency Apportionment FY 14/15
REVENUES					
82-4100	INTEREST	\$ 1,500	\$ 1,500	\$ -	
82-5820	OTHER GOVT AGENCY-COUNTY	\$ 182,070	\$ 169,103	\$ (12,968)	50.00%
82-5821	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 59,589	\$ 56,484	\$ (3,105)	16.70%
82-5822	OTHER GOVT AGENCY-WOODLAND	\$ 54,488	\$ 49,865	\$ (4,623)	14.74%
82-5823	OTHER GOVT AGENCY-WINTERS	\$ 5,874	\$ 5,429	\$ (445)	1.61%
82-5824	OTHER GOVT AGENCY-DAVIS	\$ 62,120	\$ 57,325	\$ (4,795)	16.95%
82-6225	LAFCO FEES	\$ 6,000	\$ 3,000	\$ (3,000)	
82-7600	OTHER SALES				
	FUND BALANCE & CONTINGENCY OFFSET	\$ 74,328	\$ 133,405	\$ 59,077	
					\$ 338,205.00
	TOTAL AGENCY FY 14/15 COST	\$ 364,141	\$ 338,205	\$ (25,936)	
	TOTAL OTHER SOURCES	\$ 81,828	\$ 137,905	\$ 56,077	
	TOTAL FINANCING SOURCES	\$ 445,969	\$ 476,110	\$ 30,141	
FUND BALANCE					
	CURRENT FUND BALANCE	\$ 183,405			
	OPEB LIABILITY	\$ (50,000)			Per FY 11/12 Audit
	CONTINGENCY 15% HELD IN FUND BALANCE	\$ (67,328)			
	CONTINGENCY 5% TO BE APPROPRIATED	\$ (22,672)			Contingency % amended at 6/26/14 LAFCo Mtg
	OFFSET APPLIED TO 14/15	\$ (43,405)			
	REMAINING FUND BALANCE AVAILABLE	\$ -			

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B
FISCAL YEAR 2014/15
FUND NO: 368

Account #	Account Name	FY 2013/14 Adjusted Budget	FY 14/15 Proposed Budget	Net Change	Explanation of Change
SALARIES AND BENEFITS					
86-1101	REGULAR EMPLOYEES	\$ 175,377	\$ 193,000	\$ 17,623	EO Step D to E 5% increase 6/2015*
86-1102	EXTRA HELP			\$ -	Assoc. Mgmt Analyst Step B to C 5% increase 4/2015*
86-1103	OVERTIME			\$ -	* Discretionary annual merit steps
86-1201	RETIREMENT	\$ 33,432	\$ 39,677	\$ 6,245	employees pay full 8% towards retirement
86-1202	OASDI	\$ 12,765	\$ 13,871	\$ 1,106	
86-1203	MEDICARE TAX	\$ 3,085	\$ 3,403	\$ 318	
86-1400	UNEMPLOYMENT INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1500	WORKER'S COMPENSATION INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1600	CAFETERIA PLAN BENEFITS	\$ 55,769	\$ 61,362	\$ 5,593	includes health, dental, vision, life insurance
86-1999	SALARY ALLOCATION/ADJUSTMENT	\$ (8,096)	\$ (10,227)	\$ (2,131)	reimbursement from County for 1/2 analyst benefits
	TOTAL SALARY & BENEFITS	\$ 275,332	\$ 304,086	\$ 28,754	new 1/2 time analyst
SERVICES AND SUPPLIES					
86-2090	COMMUNICATIONS	\$ 3,000	\$ 3,000	\$ -	
86-2130	FOOD	\$ 500	\$ 350	\$ (150)	
86-2202	INSURANCE - PUBLIC LIABILITY	\$ 1,000	\$ 1,000	\$ -	LAFCo's liability insurance through YCPARMA
86-2271	MAINTENANCE - EQUIPMENT	\$ 500	\$ 500	\$ -	
86-2330	MEMBERSHIPS	\$ 2,900	\$ 3,100	\$ 200	CALAFCO/APA dues increase
86-2360	MISCELLANEOUS	\$ 500	\$ 250	\$ (250)	
86-2390	OFFICE EXPENSE	\$ 1,000	\$ 750	\$ (250)	
86-2391	OFFICE EXPENSE - POSTAGE	\$ 750	\$ 500	\$ (250)	
86-2392	OFFICE EXPENSE - PRINTING	\$ 750	\$ 1,000	\$ 250	
86-2417	IT SERVICES - Dept System Maintenance	\$ 970	\$ 1,048	\$ 78	
86-2418	IT SERVICES - Enterprise/Resource/Planning	\$ 1,242	\$ 1,354	\$ 112	
86-2419	IT SERVICES - Connectivity	\$ 2,696	\$ 3,000	\$ 304	Cost to be finalized before final budget
86-2421	AUDITING & FISCAL SERVICES	\$ 6,000	\$ 6,000	\$ -	Set aside for audit per 3 yr cycle
86-2422	INFORMATION TECH SERVICES	\$ 400	\$ 400	\$ -	GIS Software License
86-2423	LEGAL SERVICES	\$ 10,500	\$ 7,500	\$ (3,000)	
86-2429	PROFESSIONAL & SPECIALIZED SERVICES	\$ 30,000	\$ 80,000	\$ 50,000	Assumes contracting out 2 MSRs @ \$40k each
	PROF SERVICES - SHARED SERVICES (SSP)	\$ 50,000	\$ 20,000	\$ (30,000)	Placeholder - future shared services studies unknown
86-2460	PUBLICATIONS & LEGAL NOTICES	\$ 1,500	\$ 1,500	\$ -	
86-2491	RENTS & LEASES - EQUIPMENT	\$ 1,500	\$ 1,500	\$ -	
86-2495	RECORDS STORAGE "ARCHIVES"	\$ 400	\$ 400	\$ -	
86-2548	TRAINING EXPENSE	\$ 10,000	\$ 12,000	\$ 2,000	New staff + air travel for conferences
86-2610	TRANSPORTATION & TRAVEL	\$ 1,500	\$ 2,000	\$ 500	
86-3102	PAYMENTS TO OTHER GOVT INSTITUTIONS	\$ 1,000	\$ 1,000	\$ -	Costs are charged back to applicants
	TOTAL SERVICES & SUPPLIES	\$ 128,608	\$ 148,152	\$ 19,544	
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	\$ 40,829	\$ 22,672	\$ (18,157)	Last FY contingency \$74,328 (budget adjustment)
	TOTAL APPROPRIATIONS	\$ 445,969	\$ 476,110	\$ 30,141	