

FINAL LAFCO BUDGET - FINANCING SOURCES - SCHEDULE A  
 FISCAL YEAR 13/14  
 FUND NO: 368

Attachment A

Account #	Account Name	FY 12/13 Revenue Budgeted	FY 13/14 Proposed Revenue	Net Change	Agency Apportionment FY 13/14
<b>REVENUES</b>					
82-4100	INTEREST	\$ 1,500	\$ 1,500	\$ -	
82-5820	OTHER GOVT AGENCY-COUNTY	\$ 188,066	\$ 182,071	\$ (5,996)	50.00%
82-5821	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 62,927	\$ 59,589	\$ (3,338)	16.36%
82-5822	OTHER GOVT AGENCY-WOODLAND	\$ 54,840	\$ 54,488	\$ (352)	14.96%
82-5823	OTHER GOVT AGENCY-WINTERS	\$ 5,567	\$ 5,874	\$ 307	1.61%
82-5824	OTHER GOVT AGENCY-DAVIS	\$ 64,732	\$ 62,120	\$ (2,612)	17.06%
82-6225	LAFCO FEES	\$ 5,200	\$ 6,000	\$ 800	
82-7600	OTHER SALES				
	FUND BALANCE CONTINGENCY OFFSET	\$ -	\$ 74,328	\$ 74,328	
					\$ 364,141.00
	TOTAL AGENCY FY 13/14 COST	\$ 376,132	\$ 364,141	\$ (11,991)	
	TOTAL OTHER SOURCES	\$ 6,700	\$ 81,828	\$ 75,128	
	<b>TOTAL FINANCING SOURCES</b>	<b>\$ 382,832</b>	<b>\$ 445,969</b>	<b>\$ 63,137</b>	
<b>FUND BALANCE</b>					
	CURRENT FUND BALANCE	\$ 182,949			
	OPEB LIABILITY	\$ (50,000)			Per FY 11/12 Audit
	CONTINGENCY	\$ (74,328)			Per Admin Policy (20% of proposed budget)
	<b>REMAINING FUND BALANCE AVAILABLE</b>	<b>\$ 58,621</b>			

**FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B**  
**FISCAL YEAR 13/14**  
**FUND NO: 368**

Account #	Account Name	FY 2012/13 Adopted Budget	FY 13/14 Proposed Budget	Net Change	Explanation of Change
<b>SALARIES AND BENEFITS</b>					
86-1101	REGULAR EMPLOYEES	\$ 148,772	\$ 155,826	\$ 7,054	EO Step B to C 5% increase 6/2013*
86-1102	EXTRA HELP			\$ -	Clerk longevity 2½% increase 1/2014*
86-1103	OVERTIME			\$ -	* Discretionary
86-1201	RETIREMENT	\$ 26,492	\$ 29,705	\$ 3,213	employees pay full 8% towards retirement
86-1202	OASDI	\$ 10,630	\$ 11,044	\$ 414	
86-1203	MEDICARE TAX	\$ 2,510	\$ 2,682	\$ 172	
86-1400	UNEMPLOYMENT INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1500	WORKER'S COMPENSATION INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1600	CAFETERIA PLAN BENEFITS	\$ 34,360	\$ 39,576	\$ 5,216	includes health, dental, vision, life insurance
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 225,764</b>	<b>\$ 241,833</b>	<b>\$ 16,069</b>	
<b>SERVICES AND SUPPLIES</b>					
86-2090	COMMUNICATIONS	\$ 3,000	\$ 3,000	\$ -	
86-2130	FOOD	\$ 1,000	\$ 500	\$ (500)	
86-2202	INSURANCE - PUBLIC LIABILITY	\$ 1,000	\$ 1,000	\$ -	LAFCo's liability insurance through YCPARMA
86-2271	MAINTENANCE - EQUIPMENT	\$ 500	\$ 500	\$ -	
86-2330	MEMBERSHIPS	\$ 2,800	\$ 2,900	\$ 100	CALAFCO dues increase
86-2360	MISCELLANEOUS	\$ -	\$ 500	\$ 500	New acct for speaker gifts/hosting supplies
86-2390	OFFICE EXPENSE	\$ 2,000	\$ 1,000	\$ (1,000)	
86-2391	OFFICE EXPENSE - POSTAGE	\$ 1,000	\$ 750	\$ (250)	
86-2392	OFFICE EXPENSE - PRINTING	\$ 1,000	\$ 750	\$ (250)	
86-2417	IT SERVICES - Dept System Maintenance	\$ 3,159	\$ 970	\$ (2,189)	
86-2418	IT SERVICES - Enterprise/Resource/Planning	\$ 1,066	\$ 1,242	\$ 176	Costs reduced per IT
86-2419	IT SERVICES - Connectivity	\$ 3,742	\$ 2,696	\$ (1,046)	
86-2421	AUDITING & FISCAL SERVICES	\$ -	\$ 6,000	\$ 6,000	Set aside for audit per 3 yr cycle
86-2422	INFORMATION TECH SERVICES	\$ -	\$ 400	\$ 400	License for GIS software
86-2423	LEGAL SERVICES	\$ 10,500	\$ 10,500	\$ -	
86-2429	PROFESSIONAL & SPECIALIZED SERVICES	\$ 50,000	\$ 30,000	\$ (20,000)	
	PROF SERVICES - SHARED SERVICES (SSP)	\$ 60,000	\$ 50,000	\$ (10,000)	
86-2460	PUBLICATIONS & LEGAL NOTICES	\$ 1,000	\$ 1,500	\$ 500	
86-2491	RENTS & LEASES - EQUIPMENT	\$ 1,500	\$ 1,500	\$ -	
86-2495	RECORDS STORAGE "ARCHIVES"	\$ 400	\$ 400	\$ -	
86-2520	SMALL TOOLS & MINOR EQUIPMENT	\$ 1,700	\$ -	\$ (1,700)	
86-2548	TRAINING EXPENSE	\$ 8,000	\$ 10,000	\$ 2,000	
86-2610	TRANSPORTAION & TRAVEL	\$ 3,500	\$ 1,500	\$ (2,000)	
86-3102	PAYMENTS TO OTHER GOVT INSTITUTIONS	\$ 200	\$ 1,000	\$ 800	Costs are charged back to applicants
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 157,067</b>	<b>\$ 128,608</b>	<b>\$ (28,459)</b>	
<b>OTHER FINANCING USES</b>					
86-6110	PC EQUIPMENT REPLACEMENT FUND	\$ -	\$ 1,200	\$ 1,200	Set aside to upgrade 3 computers every 4 yrs
86-9900	APPROPRIATIONS FOR CONTINGENCY	\$ -	\$ 74,328	\$ 74,328	Per new Admin Policy (20% of total budget)
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 382,831</b>	<b>\$ 445,969</b>	<b>\$ 63,138</b>	Bump due to appropriating contingency (new policy)