

	Jun 30, 16	Jun 30, 15
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1050 - Umpqua Bank		
CalPers Reserve	10,911.64	10,911.64
1050 - Umpqua Bank - Other	32,600.59	19,196.70
Total 1050 - Umpqua Bank	43,512.23	30,108.34
1070 - Money Market	91,807.88	177,972.45
Total Checking/Savings	135,320.11	208,080.79
Accounts Receivable		
1200 - Accounts Receivable	214.50	5,000.00
Total Accounts Receivable	214.50	5,000.00
Other Current Assets		
1300 - Prepaid expenses	9,264.78	14,275.79
Total Other Current Assets	9,264.78	14,275.79
<b>Total Current Assets</b>	<b>144,799.39</b>	<b>227,356.58</b>
Fixed Assets		
1511 - Computers	12,006.00	12,006.00
1500 - Leasehold Improvements	6,400.00	6,400.00
1510 - Office Equipment	7,611.27	7,611.27
1580 - Accumulated Depr - Office Equip	-20,692.79	-19,395.79
<b>Total Fixed Assets</b>	<b>5,324.48</b>	<b>6,621.48</b>
<b>TOTAL ASSETS</b>	<b>150,123.87</b>	<b>233,978.06</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 - Accounts Payable	981.22	-1,696.32
Total Accounts Payable	981.22	-1,696.32
Other Current Liabilities		
2500 - Accrued Expenses	7,000.00	7,000.00
2130 - Direct Deposit Liabilities	-3,340.78	0.00
2140 - Leave Benefits	10,550.14	18,295.50
2200 - Payroll Liabilities		
2205 - Health Premium Liability	6,149.93	0.00
2210 - CalPERS Retirement	31.95	-1,184.19
2250 - SUI/ETT	92.80	67.63
2200 - Payroll Liabilities - Other	0.00	8,148.00
Total 2200 - Payroll Liabilities	6,274.68	7,031.44
Total Other Current Liabilities	20,484.04	32,326.94
Total Current Liabilities	21,465.26	30,630.62
<b>Total Liabilities</b>	<b>21,465.26</b>	<b>30,630.62</b>
Equity		
3900 - Fund balance	-3,814.80	3,662.18
3909 - Fund Balance-Fixed Asset Reser	5,324.48	6,621.48
Net Income	127,148.93	193,063.78
<b>Total Equity</b>	<b>128,658.61</b>	<b>203,347.44</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>150,123.87</b>	<b>233,978.06</b>

Fund balance transfer 7/1/2016		196,725.96
Fund balance	123,334.13	
Contingency	<u>23,711.00</u>	
Fund balance transfer 7/1/2017	<u>147,045.13</u>	
Original Budget estimate of carryover	8,370.00	
Amended Budget's additional funds for IT	<u>18,700.00</u>	
Total	<u>27,070.00</u>	
 2017-18 Carryover	 <b>119,975.13</b>	

### Fiscal Year 2017-18 Estimated Earned Project Revenue

Project Type	Expected Projects	Expected Revenue		
		50% Completion	75% Completion	100% Completion
Simple	1 - Single parcel landowner	\$1,211.00	<b>\$1,816.50</b>	\$2,422.00
Simple	1- Single parcel landowner	\$1,212.00	<b>\$1,817.25</b>	\$2,423.00
Moderate	1- Deubel Annexation	\$1,571.36	\$2,357.04	<b>\$3,142.72</b>
Complex	0 - N/A	\$2,500.00	\$3,750.00	\$5,000.00
Very Complex	0 - N/A	\$0.00	\$0.00	\$0.00
		\$6,494.36	\$9,740.79	\$12,987.72
Projected Revenues				<b>\$6,776.47</b>

# BASELINE BUDGET

## Operating Budget Calculations

5450	\$	943.00	\$	820	SDRMA (previous year's premium times worse case scenario of 15% increase)
	\$	<b>943.00</b>	<b>Total</b>		
5460	\$	10,547.80	\$	9,172	SDRMA (previous year's premium times worse case scenario of 15% increase)
	\$	4,785.15	\$	4,161	Alliant Supplemental Insurance (plus 15% increase)
	\$	<b>15,332.95</b>	<b>Total</b>		
6000	\$	200.00	\$	40	Antivirus cost, per workstation
	\$	-	\$	-	QuickBooks upgrade
	\$	9,000.00	\$	750	Monthly IT support + offsite data backup
	\$	200.00	\$	200	Internet Certificate
	\$	1,087.50	\$	1,000	Backup battery
	\$	135.00	\$	135	Server hard drive replacement
	\$	360.00	\$	360	GIS license seat
	\$	22.00	\$	22	County IT A-87 cost for an account in FAMIS
	\$	1,200.00	\$	1,200	Laserfiche upgrade
	\$	870.00	\$	870	Laserfiche License + ecoFILE support plan
	\$	2,000.00	\$	135	Hourly rate for desktop IT service
	\$	<b>15,074.50</b>	<b>Total</b>		
6010	\$	250.00	\$	50.00	County Clerk fee to file MSR/SOI NOEs
	\$	<b>250.00</b>	<b>Total</b>		
6020		\$435.00	\$	400.00	QuickBooks yearly renewal fee (400 + taxes)
		\$169.65	\$	2	QuickBooks automatic deposit charges per person
		\$4,800.00	\$	400	Terrie Prud'hon average monthly charges
	\$	25	\$	25.00	Umpqua cost for wiring transactions (carryover to CalTRUST)
		<b>\$5,429.65</b>	<b>Total</b>		
6030	\$	8,349.00	\$	7,590	Contract price + misc travel expenses
	\$	25.00	\$	25	Verification of deposit fee Umqua charges for verifying account amounts as part of audit
	\$	<b>8,374.00</b>	<b>Total</b>		
6040		\$2,532.00	\$	211.00	AT&T local and long distance
		\$960.00	\$	80.00	Cell phone for EO
		\$110.00	\$	110.00	GoDaddy Webhosting
		\$1,894.64	\$	157.89	Comcast Broadband
		<b>\$5,496.64</b>	<b>Total</b>		
6050	\$	<b>506.00</b>	\$	460.00	Avg yearly cost for FYs 2011-2016
6060		\$120.00	\$	60	per hour for SOI update. Budget for 2 SOIs
		\$240.00	\$	60	Miscellaneous GIS layers, either update or purchase
		<b>\$360</b>	<b>Total</b>		
6070		<b>\$22,222</b>	\$	21,574.34	Previous year's rent +3%
6080		<b>\$212</b>	\$	193.16	Avg yearly cost from 2011-2016
6090		<b>\$23,344.56</b>	\$	1,945.38	Avg monthly legal cost FYs 2010-2016
6100	\$	1,477.20	\$	1,231	CSDA (2015 cost plus average 20% increase)
	\$	150.00	\$	150	Chamber of Commerce,
	\$	25.00	\$	25	EDC Fire Chiefs
	\$	27.50	\$	25	CSDA Gold Country Chapter (2016 cost plus 10%)
	\$	<b>1,679.70</b>	<b>Total</b>		
6105		<b>\$2,726</b>	\$	2,726	2017-18 rate per 1/21/17 email
6210	\$	1,839.00	\$	153.25	Avg monthly cost for FYs 2010-2015
	\$	<b>1,839.00</b>	<b>Total</b>		
6400		<b>\$974</b>	\$	81.19	Avg monthly cost for FYs 2010-2015

# BASELINE BUDGET

6600	\$20.00		\$20	Georgetown gazette,
	\$0.00		\$0	Tahoe Daily Tribune (stopped delivery to Western Slope after 2010)
	\$124.30		\$113	Mt. Democrat (plus 10%)
	\$264.00		\$240	CP&DR (plus 10%)
	\$0.00		\$0	52 weeks EDH Telegraph
	<b>\$408.30</b>	<b>Total</b>		
6610	N/A		\$0	No charges for storage
6700	<b>\$ 185.00</b>	\$	185	Per week in case LAFCO rents a full sized car for workshop
6705	\$1,944.00		\$162	Contract rate per month (copier)
	\$240.00		\$20	Contract rate per month for postage machine
	\$65.00		\$65.00	Contract rate: property taxes for copier
	<b>\$2,249.00</b>	<b>Total</b>		
6750	\$ 1,960.00		\$490	2016 per person cost (based on 4 people) for registration - conference
	\$ 2,310.00	\$	175	per person per night (based on 4 people) - conference
	\$ 200.00	\$	50	per person mobile workshop - conference
	\$ 1,240.00		\$310	2017 per person cost (based on 4 people) for registration - workshop
	\$ 2,112.00	\$	160	per room per night (based on 3 people) - workshop
	\$ -	\$	50	per person mobile workshop - workshop
	\$ 1,350.00	\$	75	CALAFCO U class per person per class (based on three classes total); UCD Extension/CSA
	<b>\$ 9,172.00</b>	<b>Total</b>		
6760	\$ -		\$400	\$50 stipend for 8 Commissioners per meeting
6770	\$ 100.00	\$	100.00	for misc. parking
	\$ 1,440.00	\$	360.00	per quarter for parking permits
	\$ 563.00	\$	563.00	mileage per person (based on 4 people) - conference
	\$ 183.60	\$	183.60	mileage per person (based on 3 people) - workshop
	\$ 1,760.00	\$	400.00	airfare per person (based on 4 people) - conference
	\$ -	\$	-	airfare per person (based on 4 people) - workshop
	\$ 40.00		\$40	for rental car gasoline
	\$ 1,102.54	\$	1,102.54	CALAFCO BOD
	\$ -		\$0	per day parking for hotel - conference
	\$ -		\$0	per day parking for hotel - workshop
	\$ 160.00		\$10	cost of parking at airport
	\$ 104.00	\$	13.00	for taxi to and from airport
				<b>mileage</b>
	\$ 1,336.02		\$121.46	For mileage reimbursement to 5 commissioners, total of 216 miles per meeting at \$0.535 IRS
	\$ 1,147.97	\$	95.66	Mileage averaged per month for staff
	<b>\$ 7,937.14</b>	<b>Total</b>		





# APPROVED

## El Dorado LAFCO Resolution L-2017-05

### EXHIBIT A

<b>PROPOSED BUDGET FY 2017-18</b>						
	Fund (or line item)	DESCRIPTION	Revised FY 2016-17 LAFCO Budget	Line Item	Proposed FY 2017-18 LAFCO Budget	
<b>Revenues</b>	4000	Fees	\$ 6,777	1	\$ 6,777	
	4100	Fund Balance (carryover from prior year)	\$ 27,070	2	\$ 119,975	
	4120	Revenue - Agency Payments	\$ 423,501	3	\$ 355,003	
	4700	Revenue Interest	\$ 200	4	\$ 200	
	(5)	<b>Sub-Total - Revenues</b>	<b>\$ 457,548</b>	<b>5</b>	<b>\$ 481,955</b>	
<b>Employee Expense</b>	5200	Employee Wage - Regular	\$ 193,759	6	\$ 221,067	
	5230	Employee Wage - Overtime	\$ 1,447	7	\$ 1,198	
	5310	Flex Benefits	\$ 6,000	8	\$ 6,000	
	5311	Employee Assistance	\$ 367	9	\$ 444	
	5320	Health Insurance (Less In Lieu)	\$ 49,679	10	\$ 51,560	
	5340	Retirement - CALPERS	\$ 33,865	11	\$ 34,732	
	5400	Payroll Tax - Medicare (1.45% of Base)	\$ 2,810	13	\$ 3,205	
	5420	Payroll Tax - SUI/ETT	\$ 1,300	14	\$ 1,300	
	5440	Disability Insurance (.53% of Base)	\$ 1,027	15	\$ 1,172	
	6800	Accrued Leave	\$ 28,466	15	\$ 30,743	
	5100	<b>Sub-Total Employee Expenses</b>	<b>\$ 318,719</b>	<b>16</b>	<b>\$ 351,421</b>	
<b>Operating Expense</b>	5450	Workers Comp Insurance	\$ 1,001	17	\$ 1,000	
	5460	General Liability Insurance	\$ 15,183	18	\$ 15,333	
	6000	Information Services	\$ 29,787	19	\$ 15,100	
	6010	County Clerk Fee	\$ 250	20	\$ 250	
	6020	Accounting Services	\$ 3,738	21	\$ 5,430	
	6030	Annual Audit	\$ 8,209	22	\$ 8,374	
	6040	Cell & Telephone Services	\$ 3,960	23	\$ 5,500	
	6050	Copies	\$ 564	24	\$ 510	
	6060	GIS Maps	\$ 360	25	\$ 360	
	6070	Lease Payment - Building	\$ 21,574	26	\$ 22,222	
	6080	Legal Notices	\$ 272	27	\$ 212	
	6090	Legal Services	\$ 17,000	28	\$ 17,000	
	6100	Memberships	\$ 1,572	29	\$ 1,680	
	6105	Memberships - CALAFCO	\$ 2,548	30	\$ 2,726	
	6210	Office Expense	\$ 2,000	31	\$ 2,000	
	6400	Postage	\$ 1,000	32	\$ 1,000	
	6501	Professional Services - MSR Outsourcing	\$ -	33	\$ -	
	6560	Direct Deposit	\$ -	34	\$ -	
	6600	Publications	\$ 477	35	\$ 410	
	6700	Rental Vehicles	\$ 200	37	\$ 200	
	6705	Rents/Lease - Equipment	\$ 2,585	36	\$ 2,250	
	6750	Staff Development (incl. Commissioner Development)	\$ 7,590	37	\$ 9,172	
	6770	Transportation	\$ 6,338	38	\$ 7,938	
	(44)	<b>Sub-Total Operating Expense</b>	<b>\$ 126,208</b>	<b>39</b>	<b>\$ 118,667</b>	
	6300	Operating Contingency (10% of operating expenses)	\$ 12,621	40	\$ 11,867	
	(46)	<b>BUDGET TOTAL</b>	<b>\$ 457,548</b>	<b>41</b>	<b>\$ 481,955</b>	