

# EXHIBIT A

## LAFCO's FINAL BUDGET FOR FISCAL 2016-2017

## EXHIBIT A

	Fiscal 2014-2015 Adopted Budget (approved 5/22/14)	Fiscal 2015-2016 Adjusted Adopted Budget (approved 5/28/15 & 1/28/16)	estimated actuals thru year end 6/30/2016	increase (decrease) from prior year	Final Proposal for Fiscal 2016 / 2017	Additional for New Policy Item Fiscal 2016 / 2017
<b>Income</b>						
81-1928 CONTRB FRM OTR AGENCIES	202,594	233,117	233,117	22,676	255,793	24,000
81-1933 COUNTY MATCHING FUNDS	202,594	233,117	233,117	22,676	255,793	24,000
81-1808 LAFCO FEES	12,500	20,000	24,488	5,000	25,000	
RENTS - 1122 STATE	47,057	44,860	38,685	2,215 h	47,075	
*CONTINGENCY - EMERGENCY RESERVES	292,875	57,698	19,919	(22,936)	34,762	
INTEREST INCOME	0	0	184	0	0	
OTHER INCOME	0	0	484	0	0	
<b>Total Income (including transfer in from reserves to pay off building loan)</b>	<b>757,620</b>	<b>588,792</b>	<b>550,005</b>	<b>29,631</b>	<b>618,423</b>	
For Comparison Purposes - Removal of Building Loan payoff	-301,261	0	0	0	0	
<b>Total Income (exclusive of transfer to pay off building loan)</b>	<b>456,359</b>	<b>588,792</b>	<b>550,005</b>	<b>29,631</b>	<b>618,423</b>	
<b>Expenses</b>						
82-2001 LAFCO SALARIES	178,756	209,592	207,874	28,979 a	236,571	
82-2035 LAFCO EMPLOYEE BENEFITS	69,928	85,991	84,818	28,750 b	114,741	
82-2060 COMMUNICATIONS	10,716	8,650	7,515	0 i	8,650	
82-2100 INS. PROPERTY	5,800	5,800	3,749	0	5,800	
82-2101 INS LIABILITY	9,500	9,500	8,750	0	9,500	
82-2120 MAINT -EQUIPMENT	3,000	6,800	6,585	1,500 k	8,300	
82-2150 MEMBERSHIPS	3,315	3,380	3,148	179 g	3,559	
82-2170 OFFICE EXPENSE (Office Supplies)	18,000	19,500	23,132	3,000 l	22,500	
82-2170 OFFICE EXPENSE (Electronics)	14,000	16,000	16,163	0	16,000	
82-2170 OFFICE EXPENSE (Software & Licenses)	7,200	8,000	7,903	0	8,000	
82-2170 OFFICE EXPENSE (Furnishings)	2,800	1,000	842	0	1,000	
82-2180 PROF & SPEC SERVICES-Legal	6,000	6,000	5,995	1,000 d	7,000	
82-2180 PROF & SPEC SERVICES - Other (Annual Audit & Paychex)	12,500	18,500	18,485	2,000 d	20,500	
82-2181 PROF & SPEC SERV-DATA P	12,250	13,250	11,945	1,000 d	14,250	
82-2182 PROF & SPEC SERV-OTHER (GIS/CAED)	8,000	8,000	8,000	0	8,000	
82-2190 PUBLIC & LEGAL NOTICES	2,700	3,200	2,792	(500) c	2,700	
82-2200 RENTS & LEASES-EQUIP	4,700	4,700	4,553	0	4,700	
82-2230 SPECIAL DEPT EXPENSE	900	900	900	0	900	
82-2251 TRAVEL IN COUNTY	500	500	500	0	500	
82-2252 TRAVEL OUT OF COUNTY	27,548	19,000	14,162	9,898 i	28,898	
82-4300 CAPITAL OUTLAY	10,000	0	0	10,000 f	10,000	
1122 LOAN PAYMENTS	301,261	0	0	0	0	
1122 R & M COSTS/ONGOING EXPENSE	12,340	20,000	20,001	0	20,000	
1122 R & M COSTS/REMODEL	0	61,000	34,157	(51,000) e	10,000	
1122 UTILITIES	21,000	21,750	19,629	(158)	21,592	
*CONTINGENCY - EMERGENCY RESERVES	14,906	37,779	37,779	(3,017) j	34,762	
<b>Total Expenses (including payoff of building loan)</b>	<b>757,620</b>	<b>588,792</b>	<b>549,378</b>	<b>29,631</b>	<b>618,423</b>	
For Comparison Purposes - Removal of Building Loan payoff	-301,261	0	0	0	0	
<b>Total Expenses (exclusive of building loan payments)</b>	<b>456,359</b>	<b>588,792</b>	<b>549,378</b>	<b>29,631</b>	<b>618,423</b>	
<b>Net Income</b>	<b>0</b>	<b>0</b>	<b>626</b>	<b>0</b>	<b>0</b>	
<b>**Additions:</b>						
New Policy Item ( fund for building replacement costs)						48,000
<b>**Total Expenses (including new policy item)</b>						<b>666,423</b>

## Notes (Fiscal 2016 / 2017 FINAL Proposal)

- a Increase due to additional term / additional hours for maintenance emp to accommodate increased traffic / potential merit increases
- b Ongoing increase in cost for employment related benefits such as retirement/ health insurance /payroll taxes / workmens comp insurance/ retiree health
- c Decreased public notices (NFD)
- d Increase due to contractual increases / plus an additional estimated 5k for retiree health benefit plan setup
- e Decreased / only anticipating roof repairs
- f Estimate for HP Plotter
- g CALAFCO dues increase by 7%
- h Assume fully rented less 10% vacancy factor
- i Anticipating increased attendance for CALAFCO Annual conference
- j Use estimated unallocated available fund balance to build up reserves
- k Increase due to anticipated cost for HP plotter maintenance
- l Increase due to anticipated postage/supplies for notices WFD
- \*\* Increase to establish fund for building replacement costs