

# EXHIBIT A

LAFCO'S PROPOSED BUDGET FOR FISCAL 2016-2017

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	Fiscal 2016 / 2017 Adopted Budget (approved 5/26/16)	preliminary actuals @ 2-8-17	estimated actuals thru year end 6/30/2017	Draft Proposal for Fiscal 2017 / 2018	increase (decrease) from prior year
<b>Income</b>					
81-1926 CONTRB FRM OTR AGENCIES	255,793	255,793	255,793	253,978	(1,815) q
81-1933 COUNTY MATCHING FUNDS	255,793	255,793	255,793	253,978	(1,815) q
81-1808 LAFCO FEES	25,000	37,401	40,000	35,000	10,000 q
RENTS - 1122 STATE	47,075	33,880	46,585	45,738	(1,337) q
*CONTINGENCY - EMERGENCY RESERVES	34,762	0	34,762	75,969	41,207 q
INTEREST INCOME	0	182	182	0	0
OTHER INCOME	0	383	383	0	0
<b>Total Income</b>	<b>618,423</b>	<b>583,432</b>	<b>633,498</b>	<b>664,663</b>	<b>46,240</b>
<b>Expenses</b>					
82-2001 LAFCO SALARIES	236,571	141,911	236,580	243,182	6,611 a
82-2035 LAFCO EMPLOYEE BENEFITS	114,741	63,988	114,757	115,044	303 b
82-2060 COMMUNICATIONS	8,850	2,939	5,877	5,040	(3,810) c
82-2100 INS. PROPERTY	5,800	0	5,800	5,800	0
82-2101 INS LIABILITY	9,500	8,633	9,028	9,500	0
82-2120 MAINT -EQUIPMENT	8,300	4,843	9,685	11,020	2,720 d
82-2150 MEMBERSHIPS	3,559	635	3,559	4,210	651 e
82-2170 OFFICE EXPENSE (Office Supplies)	22,500	8,688	18,377	19,400	(3,100) f
82-2170 OFFICE EXPENSE (Electronics)	16,000	5,296	15,592	16,000	0
82-2170 OFFICE EXPENSE (Software & Licenses)	8,000	3,809	8,009	9,010	1,010 g
82-2170 OFFICE EXPENSE (Furnishings)	1,000	0	1,000	1,000	0
82-2180 PROF & SPEC SERVICES-Legal	7,000	3,645	22,290	35,400	28,400 h
82-2180 PROF & SPEC SERVICES - Other (Annual Audit & Paychex)	20,500	9,105	20,010	20,500	0
82-2181 PROF & SPEC SERV-DATA P	14,250	10,428	20,855	15,940	1,690 i
82-2182 PROF & SPEC SERV-OTHER (GIS/CAED)	8,000	0	8,000	8,000	0
82-2190 PUBLIC & LEGAL NOTICES	2,700	1,097	2,694	2,400	(300) j
82-2200 RENTS & LEASES-EQUIP	4,700	2,421	4,151	4,224	(476) k
82-2230 SPECIAL DEPT EXPENSE	900	9,238	9,788	900	0
82-2251 TRAVEL IN COUNTY	500	254	509	500	0
82-2252 TRAVEL OUT OF COUNTY	28,898	13,368	19,715	26,592	(2,306) l
82-4300 CAPITAL OUTLAY	10,000	10,376	10,376	0	(10,000) m
1122 R & M COSTS/ONGOING EXPENSE	20,000	9,581	19,161	20,000	0
1122 R & M COSTS/REMODEL	10,000	0	10,000	30,000	20,000 n
1122 UTILITIES	21,592	9,756	20,013	21,000	(592) o
*CONTINGENCY - EMERGENCY RESERVES	34,762	0	34,762	40,000	5,238 p
<b>Total Expenses</b>	<b>618,423</b>	<b>320,060</b>	<b>630,587</b>	<b>664,663</b>	<b>46,240</b>
<b>Net Income</b>	<b>0</b>	<b>263,371</b>	<b>2,911</b>	<b>0</b>	

Notes (Fiscal 2017 / 2018 Draft 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 Decrease due to plan change
- d Increase due to having additional contracts
- e Includes \$500 sponsorship for CALAFCO workshop

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- f Anticipating decreased volume of SAP reviews (reduction in supplies)
- g Increase due to contractual increases
- h Additional legal services for potential litgations
- i Slight increase in IVTA fees and anticipated cost increase for current services provided
- j Anticipating having less public advertising
- k Slight decrease in contractual leases
- l Decrease due to annual conference being in Southern California (San Diego)
- m Decrease - not expecting a need for additional equipment at this time
- n State St building roof needs extensive repairs or replacement
- o Slight decrease due to savings from yard renovations
- p Litigation fund / Policy Issue
- q Additional revenues and carryovers are being utilized to offset funding from other agencies

LAFCO Estimated Annual Cost of Salaries and Benefits for 2017/2018

Position	Salary	Retirement	Estimated Medical, Dental, Vision, AD&D, Life	Estimated W/comp	Medicare (Employer's portion)	FICA (Employer's portion)	Estimated State Unemployment	TOTAL Costs	
Executive Officer	2017-20178	61,000	n/a	n/a	2,922	885	3,782	189	68,777
	2016-2017 (Approved Budget \$61,000)	61,000	n/a	n/a	2,550	885	3,782	224	68,440
Analyst/Accountant	2017-2018	87,152	32,821	14,578	863	1,264	0	189	136,867
	2016-2017 (Approved Budget \$85,072)	85,072	32,038	17,230	842	1,234	0	224	136,640
Clerk	2017-2018	41,215	15,522	11,227	408	598	0	189	69,158
	2016-2017 (Approved Budget \$39,250)	39,250	14,781	11,170	389	569	0	224	66,383
Limited Term Clerk	2017-2018	41,215	13,424	11,227	408	598	0	189	67,060
	(full fiscal 2016-2017 approved \$39,250)	39,250	12,784	11,170	389	569	0	224	64,385
Building Maintenance	2017-2018	12,600	n/a	n/a	2,611	183	781	189	16,364
	2016-2017 (Approved Budget \$12,000)	12,000	n/a	n/a	2,162	174	744	384	15,464

	2016-2017	2017-2018 increase	percentage of increase
\$ 243,182	\$ 236,571	6,611	2.79%
\$ 61,767	\$ 59,603	2,164	3.63%
\$ 37,032	\$ 39,570	-2,539	-6.42%
\$ 7,211	\$ 6,332	880	13.90%
\$ 3,526	\$ 3,430	96	2.79%
\$ 4,563	\$ 4,526	37	0.82%
\$ 945	\$ 1,280	-335	-26.17%
\$ 358,227	\$ 351,313	6,914	1.97%

Retirement components

Health / medical 13.33%

Pension bond 6.13%

Employer 18.20% (Tier 3 13.11%)

totals:

- 2017-2018 = 37.66 %
- 2016-2017 = 37.66 %
- 2015-2016 = 38%
- 2014-2015=30.33%
- 2013-2014=28.90%
- 2012-2013 =27.79%
- 2011-2012=24.69%