

Item 5 - Attachment A

LAFCO BUDGET - 3rd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

| Account # | Account Name | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Year to Date | FY 25/26 Budget | % Budget |
|-----------------|--|-------------------|-----------------|-----------------|----------------|-------------------|--------------------|----------------|
| REVENUES | | | | | | | | |
| 403100 | INVESTMENT EARNINGS-POOL | \$ - | \$ 5,485 | \$ 72 | | \$ 5,557 | \$ 3,000 | 185.22% |
| 430020 | OTHER GOVT AGENCY-COUNTY | 276,117 | - | - | | 276,117 | 276,117 | 100% |
| 430023 | OTHER GOVT AGENCY-WEST SACRAMENTO | 96,075 | - | - | | 96,075 | 96,075 | 100% |
| 430025 | OTHER GOVT AGENCY-WOODLAND | 85,828 | - | - | | 85,828 | 85,828 | 100% |
| 430027 | OTHER GOVT AGENCY-WINTERS | 8,970 | - | - | | 8,970 | 8,970 | 100% |
| 430029 | OTHER GOVT AGENCY-DAVIS | 85,245 | - | - | | 85,245 | 85,245 | 100% |
| 440520 | OTH CHRG FR SVC-LAFCO FEES | 1,450 | 1,031 | 6,498 | | 8,979 | - | 0.00% |
| 470999 | USE FUND BALANCE AVAILABLE-BUDGET ONLY | 136,056 | | | | 136,056 | 136,056 | |
| | TOTAL AGENCY COST | | | | | | \$ 552,235 | |
| | TOTAL OTHER LISTED SOURCES | | | | | | \$ 139,056 | |
| | TOTAL FINANCING SOURCES | \$ 689,741 | \$ 6,515 | \$ 6,570 | \$ - | \$ 702,826 | \$ 691,291 | 101.67% |

LAFCO BUDGET - #3rd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

| Account # | Account Name | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Year to Date | FY 25/26 Budget | % Budget |
|------------------------------|--|-------------------|-------------------|-------------------|-------------|-------------------|-------------------|---------------|
| SALARIES AND BENEFITS | | | | | | | | |
| 500100 | REGULAR EMPLOYEES | \$ 56,514 | \$ 79,072 | \$ 85,562 | | \$ 221,148 | \$ 301,581 | 73.33% |
| 500110 | EXTRA HELP | \$ 5,126 | \$ 1,013 | \$ 543 | | \$ 6,683 | \$ 15,000 | 44.55% |
| 501100 | RETIREMENT (CALPERS) | \$ 20,777 | \$ 22,652 | \$ 27,884 | | \$ 71,313 | \$ 106,970 | 66.67% |
| 501110 | SOCIAL SECURITY TAX (OASDI) | \$ 4,127 | \$ 5,331 | \$ 5,572 | | \$ 15,031 | \$ 23,758 | 63.27% |
| 501120 | MEDICARE TAX | \$ 965 | \$ 1,247 | \$ 1,303 | | \$ 3,515 | \$ 5,420 | 64.86% |
| 501130 | HEALTH INSURANCE (Life Ins/EAP/in-lieu) | \$ 1,140 | \$ 963 | \$ 54 | | \$ 2,157 | \$ 4,150 | 51.97% |
| 501150 | OPEB - RETIREE HEALTH INSURANCE | \$ 3,258 | \$ 3,552 | \$ 4,355 | | \$ 11,166 | \$ 15,381 | 72.59% |
| 501170 | UNEMPLOYMENT INSURANCE | \$ - | \$ 99 | \$ - | | \$ 99 | \$ 185 | 53.51% |
| 501180 | WORKERS' COMP INSURANCE | \$ 538 | \$ - | \$ - | | \$ 538 | \$ 500 | 107.60% |
| 501190 | OTHER EMPLOYEE BENEFITS | \$ 8,288 | \$ 13,167 | \$ 17,238 | | \$ 38,693 | \$ 68,152 | 56.77% |
| | TOTAL SALARY & BENEFITS | \$ 100,735 | \$ 127,096 | \$ 142,512 | \$ - | \$ 370,343 | \$ 541,097 | 68.44% |
| SERVICES AND SUPPLIES | | | | | | | | |
| 510025 | COMMUNICATIONS - INTERNAL CHARGE | \$ 522 | \$ 522 | \$ 522 | | \$ 1,566 | \$ 2,025 | 77.33% |
| 510030 | FOOD | \$ - | \$ - | \$ - | | \$ - | \$ - | 0.00% |
| 510051 | INSURANCE-PUBLIC LIABILITY | \$ 613 | \$ - | \$ - | | \$ 613 | \$ 613 | 100.00% |
| 510070 | MAINTENANCE-EQUIPMENT | \$ - | \$ - | \$ - | | \$ - | \$ 500 | 0.00% |
| 510071 | MAINTENANCE-BLDG IMPROVEMENT | \$ - | \$ 2,896 | \$ - | | \$ 2,896 | \$ 3,150 | 91.94% |
| 510090 | MEMBERSHIPS | \$ 4,912 | \$ 1,398 | \$ - | | \$ 6,310 | \$ 7,200 | 87.64% |
| 510110 | OFFICE EXPENSE | \$ 87 | \$ 269 | \$ 302 | | \$ 657 | \$ 750 | 87.65% |
| 510111 | OFFICE EXP-POSTAGE | \$ - | \$ - | \$ - | | \$ - | \$ 500 | 0.00% |
| 510120 | IT SERVICE-DEPARTMENT SYSTEM MAINTENANC | \$ - | \$ - | \$ 0 | | \$ - | \$ 3,000 | 0.00% |
| 510121 | IT SERVICES-ERP (Enterprise/Resource/Planning) | \$ 1,175 | \$ 1,175 | \$ 1,175 | | \$ 3,525 | \$ 4,758 | 74.09% |
| 510122 | IT SERVICES-CONNECTIVITY | \$ 1,444 | \$ 1,444 | \$ 1,444 | | \$ 4,332 | \$ 5,740 | 75.47% |
| 510150 | COUNTY A-87 CHARGES | \$ - | \$ - | \$ 24,046 | | \$ 24,046 | \$ 24,046 | 100.00% |
| 510160 | PUBLICATIONS AND LEGAL NOTICES | \$ 304 | \$ - | \$ 84 | | \$ 387 | \$ 1,500 | 25.83% |
| 510170 | RENTS AND LEASES - EQUIPMENT | \$ 11 | \$ 12 | \$ 6 | | \$ 30 | \$ 100 | 29.85% |
| 510173 | RENTS INTERNAL CHARGE (Records Storage-Archives) | \$ - | \$ - | \$ - | | \$ - | \$ 1,650 | 0.00% |
| 510180 | TRAINING | \$ 2,100 | \$ 825 | \$ - | | \$ 2,925 | \$ 5,000 | 58.50% |
| 510190 | MINOR EQUIPMENT (Computers) | \$ 1,775 | \$ - | \$ - | | \$ 1,775 | \$ 1,662 | 0.00% |
| 510200 | TRANSPORTATION AND TRAVEL | \$ 575 | \$ 3,060 | \$ 732 | | \$ 4,367 | \$ 8,000 | 54.58% |
| 510251 | PROF & SPEC SVC-AUDITING & ACCOUNTING | \$ - | \$ - | \$ - | | \$ - | \$ - | 0.00% |
| 510252 | PROF & SPEC SVC-INFO TECH SERVICES | \$ 2,520 | \$ 220 | \$ 130 | | \$ 2,870 | \$ 8,000 | 35.88% |
| 510256 | PROF & SPEC SVC-LEGAL SERVICES | \$ - | \$ - | \$ 3,400 | | \$ 3,400 | \$ 12,000 | 28.33% |
| 510275 | PROF & SPEC SVC-OTHER | \$ 7,988 | \$ - | \$ 6,014 | | \$ 14,001 | \$ 30,000 | 46.67% |
| | TOTAL SERVICES & SUPPLIES | \$ 24,025 | \$ 11,821 | \$ 37,855 | \$ - | \$ 73,701 | \$ 120,194 | 61.32% |
| OTHER CHARGES | | | | | | | | |
| 526601 | PAYMENTS TO OTHER GOVERNMENT INSTITUTIONS | \$ - | \$ - | \$ - | | \$ - | \$ - | 0.00% |
| | TOTAL OTHER CHARGES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| OTHER FINANCING USES | | | | | | | | |
| 590100 | APPROP FOR CONTINGENCY | \$ - | \$ - | \$ - | | \$ - | \$ 25,000 | 0.00% |
| 590999 | CONTRIBUTIONS TO FUND BALANCE | \$ - | \$ - | \$ - | | \$ - | \$ 5,000 | 0.00% |
| | TOTAL OTHER FINANCING USES | \$ - | \$ 11,821 | \$ 37,855 | \$ - | \$ - | \$ 30,000 | 0.00% |
| | TOTAL EXPENDITURES | \$ 124,760 | \$ 150,738 | \$ 218,221 | \$ - | \$ 444,044 | \$ 691,291 | 64.23% |