

**CASH FORECAST  
FY 2010/2011**

GENERAL LEDGER ACCOUNT	GENERAL LEDGER	FUTURE KNOWN	GENERAL LEDGER	Approved Final FY 2010-11 LAFCO Budget
	ACTUAL EXPENSES AS OF 12/13/2010	EXPENSE/REVENUE FORECAST TO 6/30/2010	FORECAST BALANCE AS OF 6/30/2011	
<b>REVENUE</b>				
4000 FEES	2,494.93	2,500.00	\$ 4,994.93	\$ 7,856
4010 FEES - OTHER	0.00	0.00	\$ -	\$ -
4100 FUND BALANCE	181,138.94	0.00	\$ 181,138.94	\$ 155,000
4110 RESERVES FUND-ACCRUED TIME	0.00	0.00	\$ -	\$ -
4120 REVENUE - AGENCY PAYMENTS	350,512.00	0.00	\$ 350,512.00	\$ 350,512.25
4190 REFUNDS	0.00	0.00	\$ -	\$ -
4600 SPECIAL SERVICES FUNDING	0.00	0.00	\$ -	\$ -
4700 REVENUE INTEREST	450.75	149.25	\$ 600.00	\$ 600
<b>TOTAL REVENUE BALANCE</b>	<b>534,596.62</b>	<b>2,649.25</b>	<b>537,245.87</b>	<b>\$ 513,968</b>
<b>SALARY EXPENSE</b>				
5200 REGULAR SALARY	72,540.15	100,247.95	\$ 172,788.10	\$ 207,805
5210 EMPLOYEE WAGE-TEMPORARY	0.00	0.00	\$ -	\$ -
5230 EMPLOYEE WAGE-OVERTIME	0.00	541.02	\$ 541.02	\$ 2,110
5310 FLEX BENEFITS	3,000.00	3,000.00	\$ 6,000.00	\$ 6,000
5311 EMPLOYEE ASSISTANCE	163.08	221.97	\$ 385.05	\$ 471
5320 HEALTH INSURANCE (LESS IN LIEU)	12,182.75	27,130.76	\$ 39,313.51	\$ 36,827
5340 RETIREMENT CALPERS	13,838.05	19,599.91	\$ 33,437.96	\$ 38,438
5350 IN LIEU HEALTH INSURANCE	1,453.80	173.08	\$ 1,626.88	\$ 3,150
5400 PAYROLL TAX MEDICARE (1.45% base)	1,038.16	1,453.60	\$ 2,491.76	\$ 3,013
5420 PAYROLL TAX-SUI/ETT (unemployment ins.)	0.00	1,008.00	\$ 1,008.00	\$ 980
5440 DISABILITY INSURANCE (.36% base)	0.00	1,101.00	\$ 1,101.00	\$ 1,101
6800 ACCRUED LEAVE	1,625.20	11,686.82	\$ 13,312.02	\$ 28,605
6810 FUTURE RETIREMENT	0.00	0.00	\$ -	\$ -
Unemployment Insurance	0.00	0.00	\$ -	\$ -
<b>TOTAL SALARY EXPENSE BALANCE</b>	<b>105,841.19</b>	<b>166,164.10</b>	<b>272,005.29</b>	<b>\$ 328,501</b>
<b>GENERAL EXPENSE</b>				
5450 WORKERS COMP INS.	874.87	478.13	1,353.00	\$ 2,875
5460 GEN LIABILITY INS.	13,203.83	0.00	13,203.83	\$ 9,300
6000 INFORMATION SERVICES	2,303.44	3,045.00	5,348.44	\$ 8,300
6010 ENVIRONMENTAL DOC FILING FEE	50.00	350.00	400.00	\$ 250
6020 ACCOUNTING SERVICES	1,819.35	2,614.97	4,434.32	\$ 5,572
6030 ANNUAL AUDIT	0.00	7,000.00	7,000.00	\$ 7,000
6040 CELL & TELEPHONE	1,199.17	3,413.82	4,612.99	\$ 4,560
6050 COPIES	589.00	446.64	1,035.64	\$ 1,200
6060 GIS MAPS	0.00	1,200.00	1,200.00	\$ 420
6070 LEASE PAYMENT (BUILDING)	7,431.15	10,938.76	18,369.91	\$ 18,921
6080 LEGAL NOTICES	168.90	260.00	428.90	\$ 510
6090 LEGAL SERVICES	6,200.64	11,500.00	17,700.64	\$ 22,430
6100 MEMBERSHIPS	1,006.00	0.00	1,006.00	\$ 940
6105 MEMBERSHIPS CALAFCO	2,200.00	0.00	2,200.00	\$ 2,300
6210 OFFICE EXPENSE	792.69	832.00	1,624.69	\$ 2,100
6300 OPERATING CONTINGENCY	6,304.16	20,610.54	26,914.70	\$ 81,861
6350 PAYROLL SERVICE	0.00	0.00	0.00	\$ -
6400 POSTAGE	251.82	800.00	1,051.82	\$ 1,300
6500 PROFESSIONAL SERVICES	0.00	0.00	0.00	\$ -
6501 MSR OUTSOURCING	0.00	0.00	0.00	\$ -
6502 CEQA STUDIES	0.00	0.00	0.00	\$ -
6560 PAYROLL PROCESSING EXPENSES	78.60	101.25	179.85	\$ 188
6600 PUBLICATIONS	304.28	370.00	674.28	\$ 658
6700 RENTAL VEHICLES	0.00	195.00	195.00	\$ -
6705 RENTS/ LEASES EQUIPMENT	930.49	1,400.76	2,331.25	\$ 2,800
6750 STAFF DEVELOPMENT	3,791.04	2,915.20	6,706.24	\$ 5,703
6760 STIPENDS	0.00	0.00	0.00	\$ -
6770 TRANSPORTATION	975.66	4,239.23	5,214.89	\$ 6,280
7000 BANK CHARGES	0.00	0.00	0.00	\$ -
<b>TOTAL GENERAL EXPENSE BALANCE</b>	<b>50,475.09</b>	<b>72,711.30</b>	<b>123,186.39</b>	<b>185,468</b>
<b>BANK ACCOUNTS</b>				
MONEY MARKET ACCOUNT	347,438.02	0.00	347,438.02	
UMQUA CHECKING ACCT	59,266.80	12,239.05	47,027.75	
<b>TOTAL BANK ACCOUNT BALANCE</b>	<b>406,704.82</b>	<b>12,239.05</b>	<b>394,465.77</b>	

**SUMMARY**

TOTAL BANK ACCOUNT BALANCE 12/13/2010	394,465.77
TOTAL PROJECTED SALARY EXPENSES THRU 6/30/2011	(166,164.10)
TOTAL PROJECTED GENERAL EXPENSES THRU 6/30/2011	(72,711.30)

**FORECASTED BALANCE OF BANK ACCOUNTS 6/30/2011 155,590.37**

### Fiscal Year 2011-12 Expected Project Revenue

Project Type	Expected Projects	Expected Revenue		
		50% Completion	75% Completion	100% Completion
Simple	1 - Eels Ranch annexation to GRV	\$0.00	<b>\$1,816.50</b>	\$2,422.00
Moderate	1 - Grassy Run CSD dissolution	\$0.00	\$2,356.29	<b>\$3,141.72</b>
Moderate	1 - Harrington Business Park annexation	<b>\$1,571.36</b>	\$2,357.04	\$3,142.72
Moderate	1 - Campobello reorganization with CAM/ECF	\$0.00	<b>\$2,357.04</b>	\$3,142.72
Complex	1 - Shingle Springs Rancheria reorganization	\$0.00	<b>\$3,767.45</b>	\$5,023.27
Very Complex	0 - N/A	\$0.00	\$0.00	\$0.00
			\$12,654.32	\$16,872.43
Projected Revenues				<b>\$12,654.07</b>



**EMPLOYEE SALARY &**

BAL.	PER 23 5/6/2012	PER 24 5/20/2012	PER 25 6/3/2012	PER 26 6/17/2012	
<b>5200 REGULAR SALARY</b>					
Executive Officer	\$ 3,756.00	\$ 3,756.00	\$ 3,756.00	\$ 2,629.20	\$ 96,529.20
Policy Analyst	\$ 2,104.00	\$ 2,104.00	\$ 2,104.00	\$ 1,472.80	\$ 54,072.80
Commission Clerk	\$ 1,519.20	\$ 1,519.20	\$ 1,519.20	\$ 1,063.44	\$ 39,043.44
Administrative Assistant	\$ 743.20	\$ 743.20	\$ 743.20	\$ 520.24	\$ 19,100.24
					<b>\$ 208,745.68</b>
<b>5230 Overtime</b>					
Policy Analyst	\$ 39.45	\$ 39.45	\$ 39.45	\$ 39.45	\$ 1,025.70
Commission Clerk	\$ 28.49	\$ 28.49	\$ 28.49	\$ 28.49	\$ 740.61
Administrative Assistant	\$ 13.94	\$ 13.94	\$ 13.94	\$ 13.94	\$ 362.31
					<b>\$ 2,128.62</b>
<b>5310 FLEX BENEFITS</b>					
Executive Officer				\$ 3,000.00	<b>\$ 6,000.00</b>
<b>5311 EMPLOYEE ASSIST.</b>					
Executive Officer	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 117.78
Policy Analyst	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 117.78
Commission Clerk	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 117.78
Administrative Assistant	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 117.78
					<b>\$ 471.12</b>
<b>5320 Health Insurance</b>					
Executive Officer	\$ 819.95	\$ 819.95	\$ 819.95	\$ 819.95	\$ 21,318.70
Policy Analyst	\$ 1,121.25	\$ 1,121.25	\$ 1,121.25	\$ 1,121.25	\$ 29,152.50
Commission Clerk	\$ 439.30	\$ 439.30	\$ 439.30	\$ 439.30	\$ 11,421.80
Administrative Assistant	\$ 1,121.25	\$ 1,121.25	\$ 1,121.25	\$ 1,121.25	\$ 29,152.50
EMPLOYEE CONTRIBUTION	\$ (905.34)	\$ (905.34)	\$ (905.34)	\$ (905.34)	\$ (23,538.78)
					<b>\$ 67,506.73</b>
<b>5340 CALPERS</b>					
Executive Officer	\$ 653.54	\$ 653.54	\$ 653.54	\$ 457.48	\$ 16,796.08
Executive Officer-Employee Contrib	\$ 262.92	\$ 262.92	\$ 262.92	\$ 184.04	\$ 6,757.04
Policy Analyst	\$ 366.10	\$ 366.10	\$ 366.10	\$ 256.27	\$ 9,408.67
Policy Analyst-Employee Contributi	\$ 147.28	\$ 147.28	\$ 147.28	\$ 103.10	\$ 3,785.10
Clerk	\$ 264.34	\$ 264.34	\$ 264.34	\$ 185.04	\$ 6,793.56
Clerk-Employee Contribution					\$ -
Admin Assistant	\$ 129.32	\$ 129.32	\$ 129.32	\$ 90.52	\$ 3,323.44
Admin Assistant-Employee Contribi	\$ 52.02	\$ 52.02	\$ 52.02	\$ 36.42	\$ 1,337.02
					<b>\$ 48,200.91</b>
<b>5350 In-Lieu Health Insurance</b>					
Administrative Assistant	\$ -	\$ -	\$ -	\$ -	\$ -
					<b>\$ -</b>
<b>5400 PAYROLL TAX MEDICARE</b>					
Executive Officer	\$ 54.46	\$ 54.46	\$ 54.46	\$ 38.12	\$ 1,399.67
Policy Analyst	\$ 30.51	\$ 30.51	\$ 30.51	\$ 21.36	\$ 784.06
Commission Clerk	\$ 22.03	\$ 22.03	\$ 22.03	\$ 15.42	\$ 566.13
Administrative Assistant	\$ 10.78	\$ 10.78	\$ 10.78	\$ 7.54	\$ 276.95
					<b>\$ 3,026.81</b>
<b>6800 Accrued Leave</b>					
Executive Officer - VACATION TIM	\$ 291.09	\$ 291.09	\$ 291.09	\$ 203.76	\$ 7,481.01
Executive Officer - MNGMNT LEA)					\$ 5,258.40
Executive Officer - SICK TIME	\$ 173.72	\$ 173.72	\$ 173.72	\$ 121.60	\$ 4,464.48
Policy Analyst - VACATION TIME	\$ 123.61	\$ 123.61	\$ 123.61	\$ 86.53	\$ 3,176.78
Policy Analyst - FLOAT HOLIDAY					\$ 420.80
Policy Analyst - SICK TIME	\$ 97.31	\$ 97.31	\$ 97.31	\$ 68.12	\$ 2,500.87
Clerk - VACATION TIME	\$ 58.87	\$ 58.87	\$ 58.87	\$ 41.21	\$ 1,512.93
Clerk - FLOAT HOLIDAY					\$ 151.92
Clerk - SICK TIME	\$ 70.26	\$ 70.26	\$ 70.26	\$ 49.18	\$ 1,805.76
Admin Assistant - VACATION TIME	\$ 43.66	\$ 43.66	\$ 43.66	\$ 30.56	\$ 1,122.14
Admin Assistant - FLOAT HOLIDAY					\$ 148.64
Admin Assistant - SICK TIME	\$ 34.37	\$ 34.37	\$ 34.37	\$ 24.06	\$ 883.39
					<b>\$ 28,927.11</b>
<b>5470 State Unemployment Insura</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5210 EMPLOYEE WAGE-TEMPO</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

**Operating Budget Calculations**

5450	\$ 2,000.00	\$ 2,000.00	SDRMA (previous year's premium times worse case scenario of 15% increase)
	<b>\$ 2,000.00</b>	<b>Total</b>	
5460	\$ 9,940.00	\$ 9,940.00	SDRMA (previous year's premium times worse case scenario of 15% increase)
	\$ 3,000.00	\$ 3,300.00	Alliant Supplemental Insurance
	<b>\$ 12,940.00</b>	<b>Total</b>	
6000	\$ 200.00	\$ 40.00	Antivirus cost, per workstation
	\$ 5,220.00	\$ 435.00	Monthly IT support + offsite data backup
	\$ 326.00	\$ 326.00	GIS license seat
	\$ 840.00	\$ 840.00	Laserfiche License + Incrementum Assurance Plan
	\$ 810.00	\$ 135.00	Hourly rate for catastrophic IT service
	<b>\$ 7,396.00</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	\$380.00	\$ 380.00	QuickBooks yearly renewal fee (299 + taxes)
	\$192.00	\$ 4.00	QuickBooks automatic deposit charges per person
	\$2,337.60	\$ 292.20	Terrie Prud'hon normal monthly charges Jul 2007 to Dec 2010
	\$2,169.76	\$ 542.44	Terrie Prud'hon quarterly charges per month Jul 2007 to Dec 2010
	<b>\$5,079.36</b>	<b>Total</b>	
6030	\$ 7,400.00	\$7,400	Contract price + misc travel expenses
6040	\$5,160.00	\$430.00	Includes internet, web hosting local and long distance
	<b>\$5,160.00</b>	<b>Total</b>	
6050	\$ 660.00	\$55.00	Estimated based on contract rate, 4,250 copies plus 1,000 prints
6060	\$240.00	\$ 60.00	per hour for SOI update. Budget for 4 SOIs
	\$120.00	\$ 60.00	Miscellaneous GIS layers, either update or purchase
	<b>\$360</b>	<b>Total</b>	
6070	\$ 18,921.10	\$18,370.00	Previous year's rent +3%
6080	\$ 510.00	\$42.50	Avg from last FY
6090	\$24,000.00	\$2,000.00	Estimate
6100	\$ 900.00	\$ 846.00	CSDA
	\$ 135.00	\$ 135.00	Chamber of Commerce,
	\$ 25.00	\$ 25.00	EDC Fire Chiefs
	<b>\$ 1,060.00</b>	<b>Total</b>	
6105	\$ 2,200.00	\$ 2,200.00	Previous year's dues
6210	\$ 2,160.00	\$180.00	Avg per month Jul 2007 to Nov 2010
6400	\$970.32	\$80.86	Avg per month 2007-2010
6560	\$187.20	\$7.20	per pay period (\$3 for service plus \$1.05 per person per pay period)
6600	\$20.00	\$20	Georgetown gazette,
	\$0.00	\$0	Tahoe Daily Tribune (2 six month renewals at \$105 each),
	\$110.00	\$110	Mt. Democrat,
	\$240.00	\$240	CP&DR,
	\$50.00	\$50	52 weeks EDH Telegraph
	<b>\$420.00</b>	<b>Total</b>	
6610	N/A	\$0	No charges for storage
6700	N/A	\$ 90.00	Per day in case LAFCO rents a full sized car for workshop or conference
6705	\$2,280.00	\$190.00	per month (copier),
	\$300.00	\$25.00	per month for postage machine
	\$50.00	\$50.00	property taxes for copier
	<b>\$2,630.00</b>	<b>Total</b>	
6750	\$ 1,760.00	\$440	per person (based on 4 people) for registration - conference
	\$ 2,376.00	\$180	per person per night (based on 4 people) - conference
	\$ 1,200.00	\$300	per person (based on 4 people) for registration - workshop
	\$ 1,254.00	\$95	per room per night (based on 4 people) - workshop
	\$ 225.00	\$75	per person per class (based on three classes total)
	<b>\$ 6,815.00</b>	<b>Total</b>	
6760	\$ -	\$400	\$50 stipend for 8 Commissioners per meeting
6770	\$100	\$100	for misc. parking
	\$ 1,440.00	\$360	per quarter for city parking permits
	\$ -	\$0	airfare per person (based on 4 people) - conference
	\$ -	\$0	airfare per person (based on 3 people) - workshop
	\$ -	\$0	for rental car gasoline
	\$ -	\$0	for taxi to and from airport
	\$ 1,868.80	\$169.89	for mileage reimbursement to 6 commissioners, total of 333.12 miles per meeting at \$0.51
	\$ 134.24	\$134.24	Mileage cost to conference - 131.61 at \$0.51 IRS rate
	\$ 134.74	\$134.74	Mileage cost to workshop - 132.1 miles at \$0.51 IRS rate
	\$ 1,073.74	\$ 89.48	Mileage Averaged per month for staff
	<b>\$ 4,751.53</b>	<b>Total</b>	

<b>FINAL BUDGET FY 2011-12</b>						
	<i>Fund (or line item)</i>	<i>DESCRIPTION</i>	<i>Approved Final FY 2010-11 LAFCO Budget</i>	<i>Line Item</i>	<i>Final FY 2011-12 LAFCO Budget</i>	
<b>Revenues</b>	4000	Fees	\$ 7,856	1	\$ 12,650	
	4100	Fund Balance (Carry Forward from FY2010-11)	\$ 155,000	2	\$ 155,500	
	4120	Revenue - Agency Payments	\$ 350,512	3	\$ 315,103	
	4700	Revenue Interest	\$ 600	4	\$ 600	
	(5)	<b>Sub-Total - Revenues</b>	<b>\$ 513,968</b>	<b>5</b>	<b>\$ 483,853</b>	
<b>Employee Expense</b>	5200	Employee Wage - Regular	\$ 207,805	6	\$ 208,746	
	5230	Employee Wage - Overtime	\$ 2,110	7	\$ 2,129	
	5310	Flex Benefits	\$ 6,000	8	\$ 6,000	
	5311	Employee Assistance	\$ 471	9	\$ 471	
	5320	Health Insurance (Less In Lieu)	\$ 36,827	10	\$ 67,507	
	5340	Retirement - CALPERS	\$ 38,438	11	\$ 48,201	
	5350	In-Lieu Health Insurance	\$ 3,150	12	\$ -	
	5400	Payroll Tax - Medicare (1.45% of Base)	\$ 3,013	13	\$ 3,027	
	5440	Disability Insurance (.53% of Base)	\$ 1,101	14	\$ 1,106	
	5470	Unemployment Insurance	\$ 980	15	\$ 1,008	
	6800	Accrued Leave	\$ 28,605	16	\$ 28,927	
	5100	<b>Sub-Total Employee Expenses</b>	<b>\$ 328,501</b>	<b>17</b>	<b>\$ 367,122</b>	
<b>Operating Expense</b>	5450	Workers Comp Insurance	\$ 2,875	18	\$ 2,000	
	5460	General Liability Insurance	\$ 9,300	19	\$ 12,940	
	6000	Information Services	\$ 8,300	20	\$ 7,400	
	6010	County Clerk Fee	\$ 250	21	\$ 250	
	6020	Accounting Services	\$ 5,572	22	\$ 5,080	
	6030	Annual Audit	\$ 7,000	23	\$ 7,400	
	6040	Cell & Telephone Services	\$ 4,560	24	\$ 5,160	
	6050	Copies	\$ 1,200	25	\$ 700	
	6060	GIS Maps	\$ 420	26	\$ 360	
	6070	Lease Payment - Building	\$ 18,921	27	\$ 18,921	
	6080	Legal Notices	\$ 510	28	\$ 510	
	6090	Legal Services	\$ 22,430	29	\$ 24,000	
	6100	Memberships	\$ 940	30	\$ 1,060	
	6105	Memberships - CALAFCO	\$ 2,300	31	\$ 2,300	
	6210	Office Expense	\$ 2,100	32	\$ 2,160	
	6400	Postage	\$ 1,300	33	\$ 1,000	
	6560	Direct Deposit	\$ 188	34	\$ 188	
	6600	Publications	\$ 658	35	\$ 420	
	6705	Rents/Lease - Equipment	\$ 2,800	36	\$ 2,700	
	6750	Staff Development (incl. Commissioner Development)	\$ 5,703	37	\$ 6,820	
	6770	Transportation	\$ 6,280	38	\$ 4,750	
	(44)	<b>Sub-Total Operating Expense</b>	<b>\$ 103,607</b>	<b>39</b>	<b>\$ 106,119</b>	
	6300	Operating Contingency (10% of operating expenses)	\$ 81,861	40	\$ 10,612	
	(46)	<b>BUDGET TOTAL</b>	<b>\$ 513,969</b>	<b>41</b>	<b>\$ 483,853</b>	