

Les Baugh  
County Member

Larry Farr  
City Member

Stan Neutze  
City Member

Francie Sullivan  
City Member Alternate

Irwin Fust  
Special District Member

Mary Rickert  
County Member Alternate

Brenda Haynes  
Special District Member



Larry Russell  
Public Member

David Kehoe  
County Member

Patricia A. Clarke  
Special District Alternate

Bob Richardson  
Public Member Alternate

George Williamson  
Executive Officer

James M. Underwood  
General Counsel

Kathy Bull  
Office Manager

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## Agenda Item: 8.a.

**Meeting Date:** February 1, 2018

**From:** George Williamson, Executive Officer & Kathy Bull, Office Manager

**Subject:** FY 2017/2018 Budget Adjustment Authorization

### **Background:**

The Fiscal Year 2017/2018 Budget was approved by the Commission on June 1, 2017. Staff provides budget adjustment information to the Commission for review and approval.

### **Discussion:**

Listed below are two budget line items which require an adjustment to the Fiscal Year 2017/2018 Budget:

- Decrease of \$440.00 for Retirement – PERS – Previous EO. The obligation for CalPERS liability was estimated and approved for \$4,573.00 with the actual amount of \$4,133.00 provided after budget approval.
- Increase of \$282.50 for Info Tech – Website. The original budget approved for \$320.00 omitted the website annual security costs. Staff determined the necessity for the website security and paid an invoice amount of \$602.50 which included \$30.00 for website modification, \$240.00 for website hosting and \$332.50 for website security.

### **Recommendation:**

It is recommended that the Commission approve the adjusted budget line items in relation to the attached “Shasta LAFCO Budget Adjustment Authorization”, or provide direction to staff as needed.

### **Financial:**

The CalPERS contribution rate was lower than anticipated while the website security annual cost was omitted in the final budget, however, there is an overall decrease in the Fiscal Year 2017/2018 Budget in the amount of \$157.50.

Attachment: Shasta LAFCO Budget Adjustment Authorization – 2.1.2018

**SHASTA LAFCO BUDGET ADJUSTMENT AUTHORIZATION**

Date: February 1, 2018  
 Fiscal Year: FY 2017/2018

Justification: Actual amount of \$4,133.00 obligation to pay for unfunded CalPERS liability was provided after Budget approval for FY 2017/2018 leaving an overage of \$440.00 of the \$4,573.00 amount budgeted.  
Budgeted amount of \$320.00 for Info Tech - Website did not include annual security costs. Total actual cost is \$602.50 with a difference of \$282.50. Total change for these line item adjustments leaves an overage of \$157.50 in the working budget for FY 2017/2018.

REVENUE CHANGES				
Account Number	Description	Amount Budgeted	Revised Amount	Change
TOTAL REVENUE CHANGES				

EXPENDITURE CHANGES				
Account Number	Description	Amount Budgeted	Revised Amount	Change
51103	Retirement - PERS - Previous EO	\$4,573.00	\$4,133.00	-\$440.00
52270	Info Tech - Website	\$320.00	\$602.50	\$282.50
TOTAL EXPENDITURE CHANGES				-\$157.50

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 Office Manager Date: \_\_\_\_\_

\_\_\_\_\_  
 Executive Officer Date: \_\_\_\_\_

\_\_\_\_\_  
 Vice-Chairman Date: \_\_\_\_\_

\_\_\_\_\_  
 Chairman Date: \_\_\_\_\_