

## Alternative: No Change in Agency Apportionments

## Item 4.1 Attachment 3

### SONOMA LAFCO PROPOSED FISCAL YEAR 2020-21 BUDGET, WITH 2019-20 COMPARISONS

#### EXPENDITURES

Account	Title	2019-20 Adopted	Actuals Thru Qtr 2	Year-End Projected	2020-21 Proposed	Change fr. Adopted	% Change
50101	Regular Wages	\$ 354,315	\$ 161,178	\$ 349,000	\$ 362,200	\$ 7,885	2.23%
	Vacation Payout-Retiremnt			\$ 25,000			
50110	Cash Allowance	\$ 23,140	\$ 10,719	\$ 23,175	\$ 23,050	\$ (90)	-0.39%
50114	Bds & Commissions	\$ 9,600	\$ 4,100	\$ 8,900	\$ 9,600	\$ -	0.00%
50201/04	County Retirement	\$ 141,840	\$ 58,372	\$ 130,000	\$ 152,280	\$ 10,440	7.36%
50205	FICA/Medicare	\$ 27,000	\$ 12,065	\$ 27,000	\$ 28,000	\$ 1,000	3.70%
50301	Health Insurance	\$ 29,680	\$ 15,344	\$ 38,100	\$ 41,590	\$ 11,910	40.13%
50502	Deferred Compensation	\$ 13,300	\$ 5,978	\$ 14,000	\$ 13,870	\$ 570	4.29%
50304	HRA	\$ 1,825	\$ 1,126	\$ 2,450	\$ 1,815	\$ (10)	-0.55%
50306	Disability	\$ 2,190	\$ 984	\$ 2,190	\$ 2,225	\$ 35	1.60%
50307	Dental Insurance	\$ 4,975	\$ 2,374	\$ 5,400	\$ 3,790	\$ (1,185)	-23.82%
50308	Life Insurance	\$ 530	\$ 237	\$ 530	\$ 540	\$ 10	1.89%
50309	Vision Insurance	\$ 660	\$ 305	\$ 700	\$ 700	\$ 40	6.06%
50310	Unemploy. Insurance	\$ 90	\$ 38	\$ 90	\$ 90	\$ -	0.00%
50401	Workers Compensation	\$ 3,385	\$ 1,575	\$ 3,400	\$ 4,520	\$ 1,135	33.53%
	Unfunded Liability			\$ 1,000	\$ 7,935		
50501	Other Expenses	\$ 100	\$ 50	\$ 115	\$ 90	\$ (10)	-10.00%
<b>Total Salaries and Benefits</b>		<b>\$ 612,630</b>	<b>\$ 274,445</b>	<b>\$ 631,050</b>	<b>\$ 652,295</b>	<b>\$ 39,665</b>	<b>6.47%</b>
51206	Auditing Services	\$ -	\$ 6,570	\$ 6,570	\$ 9,000	\$ 9,000	
51207	Auditor Accounting Svces	\$ 5,000	\$ 2,272	\$ 5,000	\$ 7,000	\$ 2,000	40.00%
51211	Legal Services	\$ 20,000	\$ 12,075	\$ 20,000	\$ 20,000	\$ -	0.00%
51249	Professional Services	\$ 10,000	\$ 11,300	\$ 40,000	\$ 35,000	\$ 25,000	250.00%
51301	Legal Notices	\$ 5,000	\$ 371	\$ 6,000	\$ 5,000	\$ -	0.00%
51421	Rents & Leases	\$ 42,000	\$ 20,922	\$ 42,000	\$ 43,000	\$ 1,000	2.38%
51602	Travel Expense	\$ 10,000	\$ 4,342	\$ 6,100	\$ 10,000	\$ -	0.00%
51605	Private Car Expense	\$ 1,000	\$ 180	\$ 260	\$ 1,000	\$ -	0.00%
51901/02	Communications	\$ 2,600	\$ 1,267	\$ 2,600	\$ 3,100	\$ 500	19.23%
51904	ISD-Data Processing	\$ 22,100	\$ 10,815	\$ 22,100	\$ 25,000	\$ 2,900	13.12%
51905	Info Systems -Developmer	\$ 3,000	\$ 199	\$ 1,000	\$ 3,000	\$ -	0.00%
51906	ISD-Supplemental Website	\$ 2,000	\$ 75	\$ 750	\$ 2,000	\$ -	0.00%
51911	Postage	\$ 1,500	\$ 383	\$ 1,500	\$ 1,500	\$ -	0.00%
51915	Printing	\$ 500	\$ -	\$ 5,000	\$ 500	\$ -	0.00%
51916	County Services	\$ 12,200	\$ 2,931	\$ 12,200	\$ 12,200	\$ -	0.00%
52091	Memberships	\$ 4,965	\$ 4,965	\$ 4,965	\$ 8,115	\$ 3,150	63.44%
52111	Office Expense	\$ 6,000	\$ 2,674	\$ 6,000	\$ 6,000	\$ -	0.00%
57015	Major Equip. Replacement	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ -	0.00%
<b>Total Services &amp; Supplies</b>		<b>\$ 149,665</b>	<b>\$ 81,341</b>	<b>\$ 183,845</b>	<b>\$ 193,215</b>	<b>\$ 43,550</b>	<b>29.10%</b>
<b>Total Expenditures</b>		<b>\$ 762,295</b>	<b>\$ 355,786</b>	<b>\$ 814,895</b>	<b>\$ 845,510</b>	<b>\$ 83,215</b>	<b>10.92%</b>

## Alternative: No Change in Agency Apportionments

### SONOMA LAFCO PROPOSED FISCAL YEAR 2020-21 BUDGET, WITH 2019-20 COMPARISONS

#### REVENUES

Account	Revenue Source	2019-20 Adopted	Actuals Thru Qtr 2	Year-End Projected	2020-21 Proposed	Change fr. Adopted	% Change
42601	County	\$ 279,718	\$ 279,718	\$ 279,718	\$ 279,718	\$ -	0.000%
42627	Special Districts	\$ 139,859	\$ 139,859	\$ 139,859	\$ 139,859	\$ -	0.000%
42628	Cities	\$ 279,718	\$ 279,718	\$ 279,718	\$ 279,718	\$ -	0.000%
<b>Total Intergovernmental Revenues</b>		<b>\$ 699,295</b>	<b>\$ 699,295</b>	<b>\$ 699,295</b>	<b>\$ 699,295</b>	<b>\$ -</b>	<b>0.000%</b>
44002	Interest on Invested Cash	\$ 8,000	\$ 11,476	\$ 18,000	\$10,000	\$ 2,000	25%
<b>Total Use of Money/Property</b>		<b>\$ 8,000</b>	<b>\$ 11,476</b>	<b>\$ 18,000</b>	<b>\$10,000</b>	<b>\$ 2,000</b>	<b>25.00%</b>
45061	Fees for Services		\$ 34,187	\$ 60,000	\$ -	\$ -	-
<b>Total Charges for Services</b>		<b>\$ -</b>	<b>\$ 34,187</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Projected Revenues		\$ 707,295	\$ 744,958	\$ 777,295	\$ 709,295	\$ 2,000	0.28%
Use of Fund Balance		\$ 55,000	0	\$ 37,600	\$ 136,215	\$ 81,215	147.66%
<b>Total Revenue Sources</b>		<b>\$ 762,295</b>	<b>\$ 744,958</b>	<b>\$ 814,895</b>	<b>\$ 845,510</b>	<b>\$ 83,215</b>	<b>10.92%</b>
Revenues Less Expenditures		\$ -	<b>\$ 389,172</b>	\$ -	\$ -	\$ -	

#### FUND BALANCE

2018-19 Beginning Fund Balance	\$ 497,958
Used to Balance 18-19 Expenditures	<u>\$ (10,274)</u>
Ending 2018-19 Fund Balance/ Beginning 2019-20 Fund Balance	\$ 487,684
Projected to Balance 2019-20	<u>\$ (37,600)</u>
	\$ 450,084
Projected to Balance 2020-21 with <b>0% apportionment increase</b>	<u>\$ (136,715)</u>
Projected Available Fund Balance	\$ 313,369

4/21/2020