

SONOMA LAFCO FY 2021-22 PRELIMINARY BUDGET

March 3, 2021

EXPENDITURES- SALARIES AND BENEFITS

Account	Description	2019-20 Adopted	2019-20 Revised	2019-20 Year End Actuals	2020-21 Adopted	End of Year Projections	2021-22 Proposed
50101	Regular Earnings	\$ 354,315	\$ 354,315	\$ 336,571	\$ 362,200		\$ 413,351
50110	Cash Allowance	\$ 23,140	\$ 23,140	\$ 22,290	\$ 23,050		\$ 26,581
50114	Bds & Commissions	\$ 9,600	\$ 9,600	\$ 7,800	\$ 9,600		\$ 9,600
50201/04	County Retirement	\$ 141,840	\$ 141,840	\$ 125,667	\$ 152,280		\$ 170,624
50205	FICA/Medicare	\$ 27,000	\$ 27,000	\$ 26,363	\$ 28,000		\$ 32,950
50301	Health Insurance	\$ 29,680	\$ 29,680	\$ 32,422	\$ 41,590		\$ 49,130
50502	Deferred Compensation	\$ 13,300	\$ 13,300	\$ 12,414	\$ 13,870		\$ 15,954
50304	HRA	\$ 1,825	\$ 1,825	\$ 2,352	\$ 1,815		\$ 3,391
50306	Disability	\$ 2,190	\$ 2,190	\$ 2,040	\$ 2,225		\$ 2,339
50307	Dental Insurance	\$ 4,975	\$ 4,975	\$ 4,827	\$ 3,790		\$ 4,329
50308	Life Insurance	\$ 530	\$ 530	\$ 497	\$ 540		\$ 686
50309	Vision Insurance	\$ 660	\$ 660	\$ 639	\$ 700		\$ 715
50310	Unemploy. Insurance	\$ 90	\$ 90	\$ 78	\$ 90		\$ 109
50401	Workers Compensation	\$ 3,385	\$ 3,385	\$ 3,256	\$ 4,520		\$ 5,854
	Unfunded Liability	\$ -	\$ -	\$ -	\$ 7,935		\$ -
50501	Other Expenses	\$ 100	\$ 100	\$ 101	\$ 90		\$ 103
Total Salaries and Benefits		\$ 612,630	\$ 612,630	\$ 577,317	\$ 652,295	\$ 600,000	\$ 735,717

2020-21 S&B included 3% COLA, addition of Unfunded Liability Cost, doubled health care premiums

2021-22 S&B includes increase of total FTEs from 3.2 to 3.7, 2% COLA, merit increase for Analyst

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EXPENDITURES- SERVICES AND SUPPLIES

Account	Description	2019-20 Adopted	2019-20 Revised	2019-20 Year End Actuals	2020-21 Adopted	End of Year Projections	2021-22 Proposed
51206	Auditing Services	\$ -	\$ -	\$ 6,570	\$ 9,000	\$ -	\$ -
51207	Auditor Accting Svces	\$ 5,000	\$ 5,000	\$ 3,449	\$ 7,000	\$ 3,500	\$ 5,000
51211	Legal Services	\$ 20,000	\$ 20,000	\$ 20,907	\$ 20,000	\$ 15,000	\$ 25,000
51249	Professional Services	\$ 10,000	\$ 35,000	\$ 38,645	\$ 35,000	\$ 40,000	\$ 35,000
51301	Legal Notices	\$ 5,000	\$ 10,000	\$ 11,582	\$ 5,000	\$ 3,500	\$ 5,000
51421	Rents & Leases	\$ 42,000	\$ 42,000	\$ 41,904	\$ 43,000	\$ 43,000	\$ 45,150
51602	Travel Expense	\$ 10,000	\$ 10,000	\$ 4,755	\$ 10,000	\$ -	\$ 5,000
51605	Private Car Expense	\$ 1,000	\$ 1,000	\$ 260	\$ 1,000	\$ -	\$ 500
51901/02	Communications	\$ 2,600	\$ 2,600	\$ 2,541	\$ 3,100	\$ 2,500	\$ 2,600
51904	ISD-Data Processing	\$ 22,100	\$ 22,100	\$ 22,029	\$ 25,000	\$ 25,000	\$ 26,000
51905	Info Systems -Develop.	\$ 3,000	\$ 3,000	\$ 199	\$ 3,000	\$ -	\$ 500
51906	ISD-Supp. Website	\$ 2,000	\$ 2,000	\$ 795	\$ 2,000	\$ 600	\$ 500
51911	Postage	\$ 1,500	\$ 5,500	\$ 5,061	\$ 1,500	\$ 1,500	\$ 2,000
51915	Printing	\$ 500	\$ 4,500	\$ 4,921	\$ 500	\$ 500	\$ 1,000
51916	County Services	\$ 12,200	\$ 12,200	\$ 10,557	\$ 12,200	\$ 12,200	\$ 12,500
52091	Memberships	\$ 4,965	\$ 4,965	\$ 4,965	\$ 8,115	\$ 8,115	\$ 9,000
52111	Office Expense	\$ 6,000	\$ 6,000	\$ 5,355	\$ 6,000	\$ 3,500	\$ 4,000
52181	Business Meals/Supplies	\$ -	\$ -	\$ 391	\$ -	\$ -	\$ -
57015	Major Equip. Replace.	\$ 1,800	\$ 1,800	\$ 1,360	\$ 1,800	\$ 1,360	\$ 1,360
Services & Supplies		\$ 149,665	\$ 187,665	\$ 186,248	\$ 193,215	\$ 160,275	\$ 180,110
Total Expenditures		\$ 762,295	\$ 800,295	\$ 763,565	\$ 845,510	\$ 760,275	\$ 915,827

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REVENUES

Account	Revenue Source	2019-20 Adopted	2019-20 Revised	2019-20 Year End Actuals	2020-21 Adopted	End of Year Projections	2021-22 Proposed No Increase	2021-22 Proposed 3% Increase	2021-22 Proposed 5% Increase
42601	County	\$ 279,718	\$ 279,718	\$ 279,718	\$ 288,110	\$ 288,110	\$ 288,110	\$ 296,752.83	\$ 302,515.02
42627	Special Districts	\$ 139,859	\$ 139,859	\$ 139,859	\$ 144,055	\$ 144,055	\$ 144,055	\$ 148,376.41	\$ 151,257.51
42628	Cities	\$ 279,718	\$ 279,718	\$ 279,718	\$ 288,110	\$ 288,110	\$ 288,110	\$ 296,752.83	\$ 302,515.02
Total Intergovernmental Revenues		\$ 699,295	\$ 699,295	\$ 699,295	\$ 720,274	\$ 720,274	\$ 720,274	\$ 741,882	\$ 756,288
44002	Interest on Cash	\$ 8,000	\$ 8,000	\$ 19,305	\$10,000	\$ 8,000	\$10,000	\$ 10,000	\$ 10,000
Total Use of Money/Property		\$ 8,000	\$ 8,000	\$ 19,305	\$10,000	\$8,000	\$10,000	\$ 10,000	\$ 10,000
45061	Fees for Services	0	0	\$ 66,174	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Total Charges for Services		\$ -	\$ -	\$ 66,174	\$ -	\$ -	\$ -	\$ -	\$ -
Total Projected Revenues		\$ 707,295	\$ 707,295	\$ 784,774	\$ 730,274	\$ 728,274	\$ 730,274	\$ 751,882	\$ 766,288
Use of Fund Balance		\$ 55,000	\$ 55,000	0	\$ 115,236	\$ 32,001	\$ 185,553	\$ 163,944	\$ 149,539
Total Revenue Sources		\$ 762,295	\$ 762,295	\$ 784,774	\$ 845,510	\$ 760,275	\$ 915,827	\$ 915,827	\$ 915,827
Revenues Less Expenditures		\$ -	\$ -	\$ 21,210	\$ -	\$ (32,001)	\$ -	\$ -	\$ -

FUND BALANCE

2018-19 Beginning Fund Balance	\$ 503,220
Adjustments to fund	\$ (20,274)
Beginning 2019-20 Fund Balance	\$ 482,947
Adjustments to fund	\$ 21,539
Beginning Balance 2020-2021	\$ 504,486
Adjustments to fund	\$ (32,001)
Estimated Beginning Balance 2021-22	\$ 472,485