

No Apportionment Change Scenario

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

EXPENDITURES

Account	Title	2019-20 Adopted	Actuals Thru Qtr 2	Year-End Projected	2020-21 Prelim.	Change fr. Adopted	% Change
50101	Regular Wages	\$ 354,315	\$ 161,178	\$ 380,000	\$ 362,200	\$ 7,885	2.23%
50110	Cash Allowance	\$ 23,140	\$ 10,719	\$ 23,140	\$ 23,050	\$ (90)	-0.39%
50114	Bds & Commissions	\$ 9,600	\$ 4,100	\$ 9,600	\$ 9,600	\$ -	0.00%
50201/04	County Retirement	\$ 141,840	\$ 58,372	\$ 142,000	\$ 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	\$ 38,000	\$ 41,590	\$ 11,910	40.13%
50502	Deferred Compensation	\$ 13,300	\$ 5,978	\$ 13,300	\$ 13,870	\$ 570	4.29%
50304	HRA	\$ 1,825	\$ 1,126	\$ 2,400	\$ 1,815	\$ (10)	-0.55%
50306	Disability	\$ 2,190	\$ 984	\$ 2,190	\$ 2,225	\$ 35	1.60%
50307	Dental Insurance	\$ 4,975	\$ 2,374	\$ 4,975	\$ 3,790	\$ (1,185)	-23.82%
50308	Life Insurance	\$ 530	\$ 237	\$ 530	\$ 540	\$ 10	1.89%
50309	Vision Insurance	\$ 660	\$ 305	\$ 660	\$ 700	\$ 40	6.06%
50310	Unemploy. Insurance	\$ 90	\$ 38	\$ 90	\$ 90	\$ -	0.00%
50401	Workers Compensation	\$ 3,385	\$ 1,575	\$ 3,385	\$ 4,520	\$ 1,135	33.53%
50501	Other Expenses	\$ 100	\$ 50	\$ 100	\$ 90	\$ (10)	-10.00%
Total Salaries and Benefits		\$ 612,630	\$ 274,445	\$ 647,370	\$ 644,360	\$ 31,730	5.18%
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	\$ 50,000	\$ 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	\$ 10,000	\$ 10,000	\$ -	0.00%
51605	Private Car Expense	\$ 1,000	\$ 180	\$ 500	\$ 1,500	\$ 500	50.00%
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 -Development	\$ 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	\$ -	\$ 1,000	\$ 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%
Total Services & Supplies		\$ 149,665	\$ 81,341	\$ 193,985	\$ 193,715	\$ 44,050	29.43%
Total Expenditures		\$ 762,295	\$ 355,786	\$ 841,355	\$ 838,075	\$ 75,780	9.94%

No Apportionment Change Scenario

SONOMA LAFCO PRELIMINARY 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 Prelim.	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%
Total Intergovernmental Revenues		\$ 699,295	\$ 699,295	\$ 699,295	\$ 699,295	\$ -	0.000%
	44002 Interest on Invested Cash	\$ 8,000	\$ 11,476	\$ 18,000	\$10,000	\$ 2,000	25%
Total Use of Money/Property		\$ 8,000	\$ 11,476	\$ 18,000	\$10,000	\$ 2,000	25.00%
	45061 Fees for Services		\$ 34,187	\$ 60,000	\$ -	\$ -	-
Total Charges for Services		\$ -	\$ 34,187	\$ 60,000	\$0.00	\$ -	\$ -
	Projected Revenues	\$ 707,295	\$ 744,958	\$ 777,295	\$ 709,295	\$ 2,000	0.28%
	Use of Fund Balance	\$ 55,000	0	\$ 64,060	\$ 128,780	\$ 73,780	134.15%
Total Revenue Sources		\$ 762,295	\$ 744,958	\$ 841,355	\$ 838,075	\$ 75,780	9.94%
Revenues Less Expenditures		\$ -	\$ 389,172	\$ -	\$ -	\$ -	

FUND BALANCE

2018-19 Beginning Fund Balance	\$ 497,958
To Balance 2018-19 Expenditures	<u>\$ (10,274)</u>
Ending 2018-19 Fund Balance/ Beginning 2019-20 Fund Balance	\$ 487,684
Projected to Balance 2019-20	<u>\$ (64,060)</u>
	\$ 423,624
Projected to Balance 2020-21 with 0% apportionment increase	<u>\$ (128,780)</u>
Projected Available Fund Balance	\$ 294,844

2/25/2020