

SONOMA LAFCO FISCAL YEAR 2018-19 ADOPTED FINAL BUDGET

EXPENDITURES

Account Title	2017-18 Adopted	Actuals Thru Qtr 3	Preliminary Year-End	2018-19 Proposed	Change	% Change
50101 Regular Wages	\$ 274,600	\$ 204,061	\$ 289,735	\$ 350,660	\$ 76,060	27.7%
50110 Cash Allowance	\$ 18,300	\$ 13,518	\$ 19,405	\$ 22,960	\$ 4,660	25.5%
50114 Bds & Commissions	\$ 9,600	\$ 4,500	\$ 6,700	\$ 9,600	\$ -	0.0%
50201 County Retirement	\$ 108,390	\$ 72,825	\$ 106,740	\$ 132,535	\$ 24,145	22.3%
50205 FICA/Medicare	\$ 21,760	\$ 16,156	\$ 23,180	\$ 26,280	\$ 4,520	20.8%
50301 Health Insurance	\$ 20,740	\$ 16,286	\$ 23,575	\$ 21,830	\$ 1,090	5.3%
Deferred Comp (401)	\$ 9,300	\$ 6,617	\$ 9,595	\$ 12,500	\$ 3,200	34.4%
50304 HRA	\$ 1,200	\$ 840	\$ 1,200	\$ 2,895	\$ 1,695	141.3%
50306 Disability	\$ 1,700	\$ 1,175	\$ 1,705	\$ 2,095	\$ 395	23.2%
50307 Dental Insurance	\$ 3,670	\$ 2,759	\$ 4,035	\$ 4,435	\$ 765	20.8%
50308 Life Insurance	\$ 375	\$ 330	\$ 480	\$ 585	\$ 210	56.0%
50309 Vision Insurance	\$ 550	\$ 412	\$ 600	\$ 700	\$ 150	27.3%
50310 Unemploy. Insurance	\$ 260	\$ 93	\$ 145	\$ 85	\$ (175)	-67.3%
50401 Workers Comp	\$ 2,835	\$ 2,109	\$ 3,055	\$ 3,585	\$ 750	26.5%
50501 Other Expenses	\$ 70	\$ 26	\$ 50	\$ 90	\$ 20	28.6%
Total Salaries and Benefits	\$ 473,350	\$ 341,707	\$ 490,200	\$ 590,835	\$ 76,060	27.7%
51206 Auditing Services	\$ -	\$ 437	\$ 437	\$ 10,000	\$ 10,000	100.0%
51207 Auditor Accting Svces	\$ 4,000	\$ 1,299	\$ 4,000	\$ 5,000	\$ 1,000	25.0%
51211 Legal Services	\$ 15,000	\$ 9,024	\$ 16,400	\$ 15,000	\$ -	0.0%
51249 Professional Svces	\$ 50,000	\$ 1,302	\$ 1,600	\$ 10,000	\$ (40,000)	-80.0%
51301 Legal Notices	\$ 3,000	\$ 1,476	\$ 3,000	\$ 3,000	\$ -	0.0%
51421 Office Rent	\$ -	\$ -	\$ 10,035	\$ 40,150	\$ 40,150	100.0%
51602 Travel Expense	\$ 10,000	\$ 5,421	\$ 5,700	\$ 10,000	\$ -	0.0%
51605 Private Car Expense	\$ 1,000	\$ 338	\$ 470	\$ 1,000	\$ -	0.0%
51901/02 Communications	\$ 2,000	\$ 1,527	\$ 2,040	\$ 2,600	\$ 600	30.0%
51904 ISD-Data Processing	\$ 18,000	\$ 13,407	\$ 18,000	\$ 22,000	\$ 4,000	22.2%
51905 Info Sys - Develop.	\$ 15,000	\$ 825	\$ 3,825	\$ 10,000	\$ (5,000)	-33.3%
51906 Website Supplement	\$ 2,000	\$ 150	\$ 2,000	\$ 2,000	\$ -	0.0%
51907 Computer Replace.	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100.0%
51911 Postage	\$ 800	\$ 510	\$ 710	\$ 1,000	\$ 200	25.0%
51915 Printing	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.0%
51916/24 County Services	\$ 14,720	\$ 2,496	\$ 14,720	\$ 9,470	\$ (5,250)	-35.7%
51919 Enterprise Finan Sys	\$ 1,450	\$ 1,055	\$ 1,455	\$ -	\$ (1,450)	-100.0%
52091 Memberships	\$ 4,150	\$ 4,151	\$ 4,151	\$ 4,200	\$ 50	1.2%
52111 Office Expense	\$ 9,000	\$ 3,364	\$ 4,865	\$ 10,000	\$ 1,000	11.1%
57015 Major Equip. Replace	\$ 1,360	\$ -	\$ 1,360	\$ 1,800	\$ 440	32.4%
Office Relocation Costs	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100.0%
New Office Furniture	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	100.0%
Total Services & Supplies	\$ 152,480	\$ 46,782	\$ 94,768	\$ 205,220	\$ 52,740	34.6%
Total Expenditures	\$ 625,830	\$ 388,489	\$ 584,968	\$ 796,055	\$ 170,225	27.1%

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REVENUES

Account	Revenue Source	2017-18 Adopted	Actuals Thru Qtr 3	Preliminary Year-End	2018-19 Proposed	Change	% Change
	42601 County	\$ 248,332	\$ 248,332	\$ 248,332	\$ 266,746	\$ 18,414	7.4%
	42627 Special Districts	\$ 124,166	\$ 110,087	\$ 110,087	\$ 133,373	\$ 9,207	7.4%
	42628 Cities	\$ 248,332	\$ 248,331	\$ 248,331	\$ 266,746	\$ 18,414	7.4%
Total Intergovernmental Revenues		\$ 620,830	\$ 606,750	\$ 606,750	\$ 666,865	\$ 46,035	7.4%
	44002 Interest on Invested Cash	\$ 5,000	\$ 8,177	\$ 10,375	\$ 5,000	\$ -	0.0%
Total Use of Money/Property		\$ 5,000	\$ 8,177	\$ 10,375	\$ 5,000	\$ -	0.0%
	45061 Fees for Services	\$ -	\$ 41,327	\$ 58,825	\$ -		
Total Charges for Services		\$ -	\$ 41,327	\$ 58,825	\$ -		
	Use of Fund Balance	0	0	0	\$ 124,000		
Total Revenue Sources		\$ 625,830	\$ 656,254	\$ 675,950	\$ 796,055	\$ 170,225	27.1%
	Revenues Less Expenditures	\$ -	\$ 267,765	\$ 90,982	\$ -	\$ -	

FUND BALANCE

FY 2015-16 Ending Fund Balance	\$ 307,858
Additional Funds from 2016-17	<u>\$ 102,592</u>
FY 2016-17 Ending Fund Balance	\$ 410,450
Deposit -Geyserville-Cloverdale App.	<u>\$ (10,000)</u>
2017-18 Beginning Fund Balance	\$ 400,450

Projected Use of Fund Balance -2018-19

Salaries & Benefits	\$ (50,000)
Office Relocation Costs	\$ (20,000)
New Office Furniture	\$ (25,000)
EO Position Salary Adjustment	<u>\$ (29,190)</u>
Used to Offset 18-19 Expenditures	\$ (124,190)

Projected Remaining Fund Balance	\$ 276,260
Consultant Work - MSR, Studies	<u>\$ (170,000)</u>
Projected 18-19 Available Reserve	\$ 106,260