



Action Item 6-B

TO: BOARD OF DIRECTORS
FROM: Mare O'Connell
SUBJECT: Final FY 20/21 Budget
DATE: August 20,2020

Summary

Staff request board approval of the draft final budget for FY 20-21.

Background

County requires submission of the 2020-21 Final Budget by September 25, 2020. Project Managers prepared estimates of revenue projections and direct expenses (subcontractors, supplies, mileage, etc.) for grants for the coming year. The accounting department estimated next year's payroll, and overhead expenses. Last year's budget projected revenues of \$2,791,900 and expenses of \$2,782,387. This year's budget projects \$2,554,581 in revenues and \$2,550,384 expenses. \$25,000 has been set aside for contingencies showing a net gain of \$4,197 for the year. (Note: Both revenue and expense figures include the note and line of credit amounts by the county.) Adjustments have been made to the budget to account for changes in staff hours available for work due to the pandemic.

Fiscal Information

Increase to FY 20-21 Fund Balance of \$4,197.

Staff Recommendation

Approve the budget or make recommendations for improvement.

List of Attachments

1. Final 2020-2021 Budget and Approval Template
2. Grant Budget Projection Worksheet


FY 2020-21 Final Budget Summary

Gold Ridge RCD

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(1)* Estimated Beginning Fund Balance @7/01/20:	\$131,296	
(2) Plus: Budgeted FY 2020-21 Revenues: (total from attached worksheet)	2,554,581	
(3) Less: Budgeted FY 2020-21 Expenditures: (total from attached worksheet)	(2,550,384)	
(4)* Estimated Ending Fund Balance @6/30/21:	\$135,493	
(5) Final Budget Approval Date: (Please have your Board Members sign below or attach resolution confirming approval)	<table border="1"><tr><td>8/20/2020</td></tr></table>	8/20/2020
8/20/2020		


Joseph W Dutton (Aug 21, 2020 14:26 PDT)

Board Member

Board Member


Ann Cassidy (Aug 20, 2020 18:05 PDT)

Board Member

Board Member

Board Member

Board Member

Board Member

Board Member

* If District Fund Balance is separated into multiple categories, each district should keep records to identify how much beginning and ending fund balance is available for each fund balance category and should work with their external auditors to identify appropriate GASB 54 fund balance classifications.

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Final 2020-2021 Budget

FY 2020-21
Final
Budget

Account	Account Description	Budget
40002	Prop Tax - CY,Secured	32,000
40003	Direct Charges - CY	
40005	Prop Taxes - RDA Increment	
40006	AB1290 RDA Pass Throughs	
40007	H&S 33401 RDA Pass Throughs	
40008	H&S 33676 RDA (2%) Allocation	
40010	Residual Prop Tax - RPTTF	
40011	Direct Charges - Intercounty	
40012	SB2557 Prop Tax Admin	
40050	Property Tax Accrual	
40101	Prop Taxes - CY, Unsecured	
40105	CollectCost Del CY Unsecured	
40111	Supplemental Prop Taxes - CY	
40201	Prop Taxes - PY, Secured	
40202	Direct Charges - Prior Year	
40211	Prop Taxes - PY, Unsecured	
40221	Supplemental Prop Taxes - PY	
40301	Sales and Use Tax	
40404	Timber Yield Tax	
40900	Other Taxes	
40999	Penalties and Costs on Taxes	
40000	Total Tax Revenue	<u>32,000</u>
41132	Licenses - Other	
41152	Mitigation Fees	
41000	Total Licenses,Permits,Franchises	<u>0</u>
42103	State - Vehicle License Fees	
42261	State Construction/Subventions	
42281	State Emergency Preparedness	
42291	State Homeowners Prop Tax Relf	
42358	State Other Funding	
42360	State Grant Revenue	
42441	Federal FEMA Disaster Funding	
42461	Federal Other Funding	
42601	County of Sonoma	0
42610	Other Governmental Agencies	1,809,097
42611	City of Santa Rosa	
42612	City of Petaluma	
42613	City of Rohnert Park	
42615	City of Cotati	
42618	City of Sonoma	
42619	Town of Windsor	
42622	MTC (Metropolitan Transp Comm)	
42623	Measure M	
42624	RDA Asset Distribution	
42627	Special Districts	

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Final 2020-2021 Budget

FY 2020-21
Final
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Account	Account Description	Final Budget
42628	Cities	
42000	Total Intergovernmental Revenues	<u>1,809,097</u>
43201	Fines, Forfeitures, Penalties	
43000	Total Fines, Forfeitures, Penalties	<u>0</u>
44002	Interest on Pooled Cash	
44003	Other Interest Earnings	
44050	Unrealized Gains and Losses	
44101	Rent - Real Estate	
44102	Rent - Equipment	
44109	Concessions	
44000	Total Revenue - Use of Money & Prop	<u>0</u>
45008	NCPA Fees for Govt. Services	
45061	Planning and Engineering Svcs	
45062	Construct/Bldg Permit Rvw Svcs	
45065	Inspection Fees	
45221	Sewer/Water Usage Fees	
45253	Ambulance Fees	
45281	Library Services	
45283	Library Postage Recovery	
45284	Fines - Delinquent Collections	
45291	Parks and Recreation Services	
45301	Charges for Services	
45309	Retirement Administration Fees	
45310	Fire Dispatch Fees	
45311	Other Fire Services	
45313	Sale - Water	
45319	Abatement Revenue	
45507	Telecommunication Data Lines	
45530	Maintenance fees	
45533	Reprographics Photocopy	
45000	Total Charges for Services	<u>0</u>
46002	Sales - Taxable	
46003	Sales - Non Taxable	
46021	Capital Grants - Federal	
46022	Capital Grants - State	
46023	Capital Grants - Other	
46024	Connection Fees	
46027	Insurance Claims Reimbursement	
46028	Insurance Claims Rebates	
46029	Donations/Contributions	10,000
46040	Miscellaneous Revenue (Foundations)	99,984
46040	Miscellaneous Revenue (Other)	3,500
46041	Discounts Earned	

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FY 2020-21
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Account	Account Description	Budget
46050	Cancelled/Stale Dated Warrants	
46051	Returned Checks	
46200	Revenue Appl PY Misc Revenue	
46210	Refunds	
46000	Total Miscellaneous Revenues	113,484
47002	Sale of Capital Assets	
47101	Transfers In - within a Fund	
47102	Transfers In - btw Govtl Funds	600,000
47103	Transfers In - All Others	
47000	Total Other Financing Sources	600,000
49002	Advances	
49003	Advances Clearing	
49004	Administrative Control Account	
49005	Admin Control Acct Clearing	
49000	Total Administrative Control Accts	0
Grand Total Revenues		2,554,581
50701	Perm Position - Local Bds	532,002
50702	Extra Help - Local Bds	0
50703	Overtime - Local Bds	0
50704	Boards/Commissions - Local Bds	
50705	Premium Pay - Local Bds	
50707	Standby Pay - Local Bds	
50708	Contract Employee - Local Bds	
50709	Temporary Help - Local Bds	
50751	Retirement - Local Bds	
50752	County Retirement - Local Bds	
50753	FICA Retirement - Local Bds	40,698
50754	Deferred Comp - Local Bds	
50755	PERS - Local Bds	54,964
50756	Medicare - Local Bds	
50801	Health Ins - Local Bds	42,948
50802	Disability - Local Bds	
50803	Dental - Local Bds	5,987
50804	Life Ins - Local Bds	
50805	Vision - Local Bds	
50806	Unemployment - Local Bds	3,780
50808	Worker's Comp - Local Bds	2,795
50000	Total Salaries and Employee Benefits	683,174
51021	Communication Expense	3,000
51022	Telecom. Lines (non ISD)	3,500
51031	Waste Disposal Services	650
51032	Janitorial Services	4,200

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FY 2020-21

Account	Account Description	Final Budget
51041	Insurance - Liability	11,817
51042	Insurance - Premiums	1,994
51046	Insurance - Workers Comp	
51061	Maintenance - Equipment	3,200
51071	Maintenance - Bldg & Improve	
51072	Landscaping Services	
51074	Maint - Parks and Grounds	
51077	Maint - Infrastructure	
51101	Sewer Collection Services	
51201	Administration Services	
51202	Election Services	
51204	Property Tax/Assessment Admin	
51205	Advertising/Marketing Svc	
51206	Accounting/Auditing Services	38,000
51207	Client Accounting Services	
51209	Information Tech Svc (non ISD)	8,500
51211	Legal Services	
51213	Engineer Services	
51214	Agency Extra/Temp Help	
51215	Director/Commissioner Services	
51218	Actuarial Services	
51219	Burial Services	
51221	Medical/Laboratory Services	
51222	Safety/Emergency Services	
51225	Training Services	
51226	Consulting Services	
51230	Security Services	
51231	Testing/Analysis	
51235	Dispatch Services	
51241	Outside Printing and Binding	8,000
51242	Bank Charges	
51244	Permits/License/Fees	8,000
51248	Micrographics/Microfilm Svc	
51249	Other Professional Services	984,030
51250	Planning/Mapping/Inspections	
51251	Claims Processing	
51301	Publications and Legal Notices	
51301	Publications and Legal Notices	
51401	Rents and Leases - Equipment	
51402	Rents and Leases - Heavy Eq	
51421	Rents and Leases - Bldg/Land	31,200
51503	Foundation Expense	
51504	Peace Officer Training Expense	
51601	Training/Conference Expenses	15,000
51602	Business Travel/Mileage	8,683
51604	Other Transportation	

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Final 2020-2021 Budget

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Account	Account Description	Final Budget
51605	Private Car Expense	
51801	Other Services	5,365
51802	Public Safety Realignment	
51803	Other Contract Services	
51901	Telecommunication Data Lines	
51902	Telecommunication Usage	
51903	Telecommunication Installation	
51904	ISD - Baseline Services	
51905	ISD - Improvement Projects	
51906	ISD - Supplemental Projects	
51907	ISD - Device Modernization Pro	
51909	Telecommunication Wireless Svc	
51910	Courier Services	
51911	Mail Services	
51912	Records Services	
51915	ISD - Reprographics Services	
51916	County Services Chgs	12,500
51918	HRMS Charges	
51919	EFS Charges	
51920	Risk Mgmt Benefit Admin Chgs	
51927	Unclaimable HRMS	
	Subtotal Services	1,147,639
52021	Clothing, Uniforms, Personal	
52031	Food	
52041	Household Supplies Expense	
52042	Janitorial Supplies	
52043	Safety Supplies/Equipment	
52061	Fuel/Gas/Oil	
52071	Materials and Supplies Expense(Direct Exp)	41,735
52072	Chemicals	
52081	Medical/Laboratory Supplies	
52091	Memberships/Certifications	6,336
52101	Other Supplies	4,500
52111	Office Supplies	4,000
52114	Freight/Postage	1,500
52115	Books/Media/Subscriptions	
52116	Photocopy Supplies	
52117	Mail and Postage Supplies	
52118	Printing and Binding Supplies	
52141	Minor Equipment/Small Tools	
52142	Computer Equipment/Accessories	10,000
52143	Computer Software/Licensing	2,500
52144	Equipment Allowance	
52145	Grant Acquired Tools/Equip	
52162	Special Department Expense	
52163	Professional Development	

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Account	Account Description	Budget
52165	Physical Fitness	
52166	Employee Recognition Expense	
52168	Recreational Supplies	0
52191	Utilities Expense	
52193	Utilities - Electric	3,500
52194	Utilities - Water	
	Subtotal Supplies	74,071
51000	Total Services and Supplies	1,221,710
53012	Support and Care of Persons	
53101	Principal Payments - LT Debt	609,000
53103	Interest on LT Debt	11,500
53104	Other Interest Expense	
53105	Costs of Issuance	
53201	Judgments and Damages	
53301	Taxes and Assessments	
53402	Depreciation Expense	
53501	Contributions	
53611	Income Allocations	
53000	Total Other Charges	620,500
54101	Land	
54305	Machinery and Equipment	
54330	Grant Acquired Equipment	
54331	Mobile Equipment	
54333	Computer Equipment	
54405	CIP - Bldg & Impr	
54406	CIP - Infrastructure	
54503	Work in Progress - Eq	
54000	Total Capital Expenditures	0
55011	Appropriation for Contingenc	25,000
55000	Total Appropriations for Contingencies	25,000
56030	Residual Equity Transfers	
56000	Total Special Items	0
57011	Transfers Out - within a Fund	
57012	Transfers Out - btw Govtl Fund	
57015	Transfers Out - All Others	
57101	Other Financing Uses	
57000	Total Other Financing Uses	0
58010	Reimb. - General	
58011	Reimb. - Administration	
58016	Reimb. - Labor	
58000	Total Reimbursements	0

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Budget

Account	Account Description	
59002	Advances	
59004	Administrative Control Account	
59005	Admin Control Acct Clearing	
59000	Total Administrative Control Accts	<u><u>0</u></u>
19810	Acq-Land	
19820	Acq-Machinery and Equipment	
19821	Acq-Grant Acquired Equipment	
19831	Acq-CIP-Bldg & Impr	
19832	Acq-CIP-Infrastructure	
19834	Acq-CIP-Infrastructure Labor	
19840	Acq-WIP-Equipment	
19850	Acq-Intangibles-Amortizbl	
19000	Total Capital Assets	<u><u>0</u></u>
	Grand Total Expenditures	<u><u>2,550,384</u></u>
	Increase/(Decrease) to Fund Balance	<u><u>4,197</u></u>