

Sonoma LAFCO
FY 2021-22 Year End Actuals

EXPENDITURES

| Account | Title | 2021-22 Adopted | 2021-22 Year End Actuals | 2022-23 Adopted |
|------------------------------------|--|-------------------|-----------------------------|-------------------|
| 50101 | Staff Salaries, Allowances and Leaves* | \$ 421,917 | \$ 259,951 | \$ 438,170 |
| 50110 | Cash Allowance | \$ 26,653 | \$ 13,984 | \$ 26,653 |
| 50114 | Commissioner Stipends | \$ 9,600 | \$ 3,400 | \$ 9,600 |
| 50201 | County Retirement | \$ 174,328 | \$ 96,482 | \$ 157,719 |
| 50203 | County Retirement Unfunded Liability | \$ - | \$ 1,179 | |
| 50205 | FICA/Medicare | \$ 32,458 | \$ 19,720 | \$ 33,846 |
| 50301 | Health Insurance | \$ 55,387 | \$ 25,063 | \$ 60,951 |
| 50304 | Retiree Health Reimbursement Agreement | \$ 3,270 | \$ 1,805 | \$ 3,270 |
| 50306 | Long Term Disability | \$ 2,600 | \$ 1,556 | \$ 2,695 |
| 50307 | Dental Insurance | \$ 4,004 | \$ 1,780 | \$ 3,995 |
| 50308 | Life Insurance | \$ 607 | \$ 365 | \$ 632 |
| 50309 | Vision Insurance | \$ 662 | \$ 353 | \$ 662 |
| 50311 | Unemployment Insurance | \$ 104 | \$ 60 | \$ 155 |
| 50401 | Workers Compensation | \$ 5,927 | \$ 3,634 | \$ 6,209 |
| 50501 | Other Expenses | \$ 108 | \$ 47 | \$ 97 |
| 50502 | Deferred Compensation | \$ 15,813 | \$ 9,682 | \$ 16,443 |
| | Retiree Pay Off for Accrued Benefits | \$ - | \$ - | |
| Total Salaries and Benefits | | \$ 753,438 | \$ 439,061 | \$ 761,096 |

*Includes Lump Sum Payment of \$1500 per employee

| Account | Title | 2021-22 Adopted | 2021-22 Year End Actuals | 2022-23 Adopted |
|--------------------------------------|---|-------------------|-----------------------------|-------------------|
| 51206 | Auditing Services (Outside) | \$ - | \$ - | \$ 15,000 |
| 51207 | Accounting Services | \$ 5,000 | \$ 6,278 | \$ 5,000 |
| 51211 | Legal Services | \$ 25,000 | \$ 17,484 | \$ 25,000 |
| 51249 | Professional Services | \$ 35,000 | \$ 20,953 | \$ 35,000 |
| 51301 | Legal Notices | \$ 5,000 | \$ 2,186 | \$ 2,500 |
| 51421 | Office Lease | \$ 45,150 | \$ 43,248 | \$ 45,500 |
| 51602 | Travel Expenses | \$ 5,000 | \$ - | \$ 5,000 |
| 51605 | Private Car Expense | \$ 500 | \$ - | \$ 500 |
| 51901/02 | Communications (Phone lines and calls) | \$ 2,600 | \$ 2,457 | \$ 2,600 |
| 51904 | Information Services Baseline Sservices | \$ 26,000 | \$ 25,121 | \$ 26,000 |
| 51905 | ISD Improvement Projects - Website | \$ 500 | \$ - | \$ 500 |
| 51906 | ISD Supplemental Project - CMS, OnBase | \$ 500 | \$ 3,000 | \$ 1,000 |
| 51907 | ISD Device Modernization Program | \$ - | \$ 7,198 | \$ - |
| 51911 | Postage and Mailing Services | \$ 2,000 | \$ 734 | \$ 1,000 |
| 51915 | Printing Services | \$ 1,000 | \$ 1,172 | \$ 500 |
| 51916 | Charges for County Services* | \$ 12,500 | \$ 7,639 | \$ 11,000 |
| 52091 | Memberships | \$ 7,848 | \$ 7,848 | \$ 8,233 |
| 52111 | Office Supplies and Expenses | \$ 5,000 | \$ 3,064 | \$ 4,000 |
| 52181 | Business Meals and Supplies | \$ - | \$ - | \$ - |
| 57015 | Computer Equipment Replacement | \$ 1,800 | \$ 1,816 | \$ 1,816 |
| Total Services & Supplies | | \$ 180,398 | \$ 150,197 | \$ 190,149 |

| | | | | |
|---------------------------|--|-------------------|-------------------|-------------------|
| TOTAL EXPENDITURES | | \$ 933,836 | \$ 589,258 | \$ 951,245 |
|---------------------------|--|-------------------|-------------------|-------------------|

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*Includes 51041,51920,51924,51934,51935

REVENUES

| Account | Revenue Source | 2021-22 Adopted | 2021-22 Year End Actuals | 2022-23 Adopted |
|-----------------------------------|--------------------------------------|-------------------|--------------------------|-------------------|
| 42601 | County | \$ 296,753 | \$ 296,753 | \$ 305,656 |
| 42627 | Special Districts | \$ 148,376 | \$ 148,308 | \$ 152,827 |
| 42628 | Cities | \$ 296,753 | \$ 296,753 | \$ 305,656 |
| Intergovernmental Revenues | | \$ 741,882 | \$ 741,814 | \$ 764,138 |
| | | | | |
| 44002 | Interest on Invested Cash | \$ 10,000 | \$ 5,627 | \$ 5,000 |
| 45061 | Fees for Services | \$ - | \$ 64,358 | \$ - |
| 47103 | Comp Equip Replacement Fund Transfer | \$ - | \$ 6,598 | \$ - |
| Subtotal Revenues | | \$ 751,882 | \$ 818,396 | \$ 769,138 |
| | | | | |
| | Use of Fund Balance | \$ 181,954 | \$ (229,138) | \$ 182,107 |
| TOTAL REVENUES | | \$ 933,836 | \$ 589,258 | \$ 951,245 |

FUND BALANCE

| | |
|---------------------------------------|------------|
| 2018-19 Beginning Fund Balance | \$ 497,958 |
| Used to Balance 2018-19 Expenditures | \$ 20,274 |
| Beginning 2019-20 Fund Balance | \$ 487,684 |
| Added to 2019-20 Fund Balance | \$ 21,210 |
| Beginning 2020-21 Fund Balance | \$ 508,894 |
| Added to 2020-21 Fund Balance | \$ 25,760 |
| Beginning 2021-22 Fund Balance | \$ 534,654 |
| Added to 2021-22 Fund Balance | \$ 229,138 |
| Beginning 2022-23 Fund Balance | \$ 763,792 |