

SONOMA LAFCO FY FY 2024-2025 Preliminary Budget

EXPENDITURES- SALARIES AND BENEFITS

Account	Description	2022-23 Adopted	2022-23 Year End Actuals	2023-24 Adopted	2023-24 Projected Actuals	2024-25 Proposed	2024-25 Proposed
50101	Regular Earnings	\$ 438,170	\$ 332,712	\$ 455,473		\$ 529,109	\$ 529,109
50110	Cash Allowance	\$ 26,653	\$ 20,645	\$ 26,551		\$ -	\$ -
50114	Bds & Commissions	\$ 9,600	\$ 6,300	\$ 9,600		\$ 9,600	\$ 9,600
50201	County Retirement	\$ 157,719	\$ 108,258	\$ 159,778		\$ 183,998	\$ 183,998
50205	FICA/Medicare	\$ 33,846	\$ 25,582	\$ 35,766		\$ 38,934	\$ 38,934
50301	Health Insurance	\$ 60,951	\$ 47,273	\$ 76,000		\$ 93,155	\$ 93,155
50304	HRA	\$ 3,270	\$ 2,886	\$ 3,257		\$ 3,270	\$ 3,270
50306	Disability	\$ 2,695	\$ 2,052	\$ 2,797		\$ 3,053	\$ 3,053
50307	Dental Insurance	\$ 3,995	\$ 2,323	\$ 3,995		\$ 3,995	\$ 3,995
50308	Life Insurance	\$ 632	\$ 454	\$ 661		\$ 758	\$ 758
50309	Vision Insurance	\$ 662	\$ 519	\$ 662		\$ 662	\$ 662
50310	Unemploy. Insurance	\$ 155	\$ 112	\$ 108		\$ 104	\$ 104
50401	Workers Compensation	\$ 6,209	\$ 4,842	\$ 7,345		\$ 8,839	\$ 8,839
50501	Other Expenses	\$ 97	\$ 68	\$ 96		\$ 102	\$ 102
50502	Deferred Compensation	\$ 16,443	\$ 11,536	\$ 17,153		\$ 19,757	\$ 19,757
Total Salaries and Benefits		\$ 761,096	\$ 565,561	\$ 799,242	\$ 644,442	\$ 895,336	\$ 895,336

SERVICES AND SUPPLIES

Account	Description	2022 23		2023 24		2024-25 Proposed	2024-25 Proposed
		2022-23 Adopted	Year End Actuals	2023-24 Adopted	Projected Actuals		
51206	Auditing Services	\$ 15,000	\$ 14,404	\$ 17,000	\$ 17,000	\$ -	\$ -
51207	Auditor Accounting Services	\$ 5,000	\$ 8,593	\$ 7,000	\$ 13,500	\$ 13,000	\$ 13,000
51211	Legal Services	\$ 25,000	\$ 35,814	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
51249	Professional Services	\$ 35,000	\$ 26,000	\$ 35,000	\$ 85,475	\$ 50,000	\$ 50,000
51301	Legal Notices	\$ 2,500	\$ 4,353	\$ 2,500	\$ 1,500	\$ 2,000	\$ 2,000
51421	Rents & Leases	\$ 45,500	\$ 43,968	\$ 43,000	\$ 40,358	\$ 43,000	\$ 43,000
51602	Travel Expense	\$ 5,000	\$ 3,657	\$ 5,000	\$ 3,500	\$ 10,000	\$ 8,500
51605	Private Car Expense (mileage)	\$ 500	\$ 655	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500
51901	Communications	\$ 2,600	\$ 2,461	\$ 2,700	\$ 2,600	\$ 2,600	\$ 2,600
51904	ISD-Data Processing	\$ 26,000	\$ 26,590	\$ 27,000	\$ 27,000	\$ 28,000	\$ 28,000
51905	Info Systems - Development	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
51906	ISD-Supplemental Website	\$ 1,000	\$ 1,066	\$ 1,000	\$ -	\$ -	\$ -
51911	Postage	\$ 1,000	\$ 2,197	\$ 1,000	\$ 50	\$ 1,000	\$ 1,000
51915	Printing	\$ 500	\$ 2,623	\$ 500	\$ -	\$ 500	\$ 500
51916	County Services	\$ 11,000	\$ 7,289	\$ 3,000	\$ 13,000	\$ 15,000	\$ 15,000
52091	Memberships	\$ 8,233	\$ 8,233	\$ 8,913	\$ 8,913	\$ 9,123	\$ 9,123
52111	Office Expense	\$ 4,000	\$ 6,387	\$ 4,000	\$ 4,500	\$ 4,000	\$ 4,000
52181	Business Meals/Supplies	\$ -	\$ 149	\$ -	\$ -		
57015	Major Equipment Replacement	\$ 1,816	\$ 1,816	\$ 1,882	\$ 1,459	\$ 1,459	\$ 1,459
Total Services & Supplies		\$ 190,149	\$ 196,254	\$ 194,995	\$ 260,355	\$ 221,182	\$ 219,682
Total Expenditures		\$ 951,245	\$ 761,815	\$ 994,237	\$ 904,797	\$ 1,116,518	\$ 1,115,018

REVENUES

Account	Revenue Source	2022-23			2023-24	2023-24	2024-25	2024-25
		2022-23 Adopted	Year End Actuals	2023-24 Adopted	Projected Actuals	Proposed 3% increase	Proposed 5% increase	
42601	County	\$ 305,656	\$ 305,656	\$ 320,938	\$ 320,938	\$ 330,567	\$ 336,985	
42627	Special Districts	\$ 152,827	\$ 152,858	\$ 160,469	\$ 160,469	\$ 165,283	\$ 168,492	
42628	Cities	\$ 305,656	\$ 305,656	\$ 320,938	\$ 320,938	\$ 330,567	\$ 336,985	
Total Intergovernmental Revenue		\$ 764,138	\$ 764,170	\$ 802,345	\$ 802,345	\$ 826,416	\$ 842,463	
44002	Interest Pooled Cash	\$ 5,000	\$ 21,524	\$ 8,000	\$ 36,000	\$ 30,000	\$ 30,000	
45061	Fees for Services	\$ -	\$ 37,400	\$ -	\$ 60,000	\$ -	\$ -	
47103	Computer Replacement Fund	\$ -	\$ -	\$ -	\$ 1,459	\$ -	\$ -	
Other Revenue Sources		\$ 5,000	\$ 58,924	\$ 8,000	\$ 97,459	\$ 30,000	\$ 30,000	
Total Projected Revenues		\$ 769,138	\$ 823,094	\$ 810,345	\$ 899,804	\$ 856,416	\$ 872,463	
Use of Fund Balance		\$ 182,107	\$ -	\$ 183,892	\$ 4,993	\$ 260,102	\$ 242,555	
Total Revenue Sources		\$ 951,245	\$ 823,094	\$ 994,237	\$ 904,797	\$ 1,116,518	\$ 1,115,018	

FUND BALANCE

Beginning 2020-21 Fund Balance	\$ 508,894
Added to 2020-21 Fund Balance	\$ 25,760
Beginning 2021-22 Fund Balance	\$ 534,654
Added to Fund Balance	\$ 229,138
Beginning 2022-23 Fund Balance	\$ 763,792
Added to Fund Balance	\$ 61,279
Beginning 2023-24 Fund Balance	\$ 825,071
Subtracted from Fund Balance	\$ 3,993
Projected Beginning 2023-24 Fund Balance	\$ 821,078
Fiscal Reserve (50% of Operating Expenditures)	\$ 410,539