

## SONOMA LAFCO Proposed FY 2025-26 Budget

### SALARIES AND BENEFITS

| Account                            | Description                                       | 2023-24<br>Adopted | 2023-24<br>Actuals | 2024-25<br>Adopted | 2024-25<br>Projected<br>Actuals | 2025-26<br>Proposed<br>Preliminary |
|------------------------------------|---|--------------------|--------------------|--------------------|---------------------------------|------------------------------------|
| 50101                              | Regular Earnings                                  | \$ 455,473         | \$ 396,808         | \$ 529,109         |                                 | \$ 550,833                         |
| 50105                              | Other Earnings (staff development, car allowance) | \$ 26,551          | \$ 2,153           | \$ -               |                                 | \$ 9,090                           |
| 50114                              | Bds & Commissions                                 | \$ 9,600           | \$ 4,400           | \$ 9,600           |                                 | \$ 9,600                           |
| 50201                              | County Retirement                                 | \$ 159,778         | \$ 122,137         | \$ 183,998         |                                 | \$ 180,563                         |
| 50205                              | FICA/Medicare                                     | \$ 35,766          | \$ 29,900          | \$ 38,934          |                                 | \$ 40,622                          |
| 50301                              | Health Insurance                                  | \$ 76,000          | \$ 72,495          | \$ 93,155          |                                 | \$ 98,163                          |
| 50304                              | HRA   | \$ 3,257           | \$ 3,037           | \$ 3,270           |                                 | \$ 3,270                           |
| 50306                              | Disability  | \$ 2,797           | \$ 2,296           | \$ 3,053           |                                 | \$ 3,181                           |
| 50307                              | Dental Insurance                                  | \$ 3,995           | \$ 3,251           | \$ 3,995           |                                 | \$ 3,995                           |
| 50308                              | Life Insurance                                    | \$ 661             | \$ 536             | \$ 758             |                                 | \$ 788                             |
| 50309                              | Vision Insurance                                  | \$ 662             | \$ 536             | \$ 662             |                                 | \$ 662                             |
| 50310                              | Unemploy. Insurance                               | \$ 108             | \$ 87              | \$ 104             |                                 | \$ 178                             |
| 50401                              | Workers Compensation                              | \$ 7,345           | \$ 6,219           | \$ 8,839           |                                 | \$ 7,443                           |
| 50501                              | Employee Assistance Program                       | \$ 96              | \$ 69              | \$ 102             |                                 | \$ 102                             |
| 50502                              | Deferred Compensation                             | \$ 17,153          | \$ 13,537          | \$ 19,757          |                                 | \$ 20,560                          |
| <b>Total Salaries and Benefits</b> |   | <b>\$ 799,242</b>  | <b>\$ 657,462</b>  | <b>\$ 895,336</b>  | <b>\$ 727,000</b>               | <b>\$ 929,050</b>                  |

### SERVICES AND SUPPLIES

| Account | Description                     | 2023-24<br>Adopted | 2023-24<br>Actuals | 2024-25<br>Adopted | 2024-25<br>Projected<br>Actuals | 2025-26<br>Proposed<br>Preliminary |
|---------|---------------------------------|--------------------|--------------------|--------------------|---------------------------------|------------------------------------|
| 51206   | Auditing Services Biennel Audit | \$ 17,000          | \$ 17,000          | \$ -               | \$ -                            | \$ 20,000                          |
| 51207   | Auditor Accounting Services     | \$ 13,500          | \$ 13,697          | \$ 13,000          | \$ 12,000                       | \$ 16,000                          |
| 51211   | Legal Services                  | \$ 45,000          | \$ 47,783          | \$ 40,000          | \$ 46,000                       | \$ 46,000                          |
| 51249   | Professional Services           | \$ 85,500          | \$ 64,464          | \$ 50,000          | \$ 20,000                       | \$ 30,000                          |
| 51301   | Legal Notices                   | \$ 2,500           | \$ (271)           | \$ 2,000           | \$ 3,600                        | \$ 2,000                           |
| 51421   | Lease                           | \$ 43,000          | \$ 41,820          | \$ 43,000          | \$ 43,700                       | \$ 44,000                          |
| 51602   | Travel Expense                  | \$ 9,487           | \$ 10,721          | \$ 11,500          | \$ 1,000                        | \$ 1,000                           |
| 51901   | Communications                  | \$ 2,700           | \$ 2,575           | \$ 2,800           | \$ 2,800                        | \$ 3,100                           |

**SERVICES AND SUPPLIES (CONTINUED)**

| Account                              | Description  | 2023-24<br>Adopted  | 2023-24<br>Actuals | 2024-25<br>Adopted  | 2024-25<br>Projected<br>Actuals | 2025-26<br>Proposed<br>Preliminary |
|--------------------------------------|--|---------------------|--------------------|---------------------|---------------------------------|------------------------------------|
| 51904                                | ISD Full Support <sup>1</sup>                        | \$ 27,000           | \$ 29,663          | \$ 28,000           | \$ 29,000                       | \$ 37,000                          |
| 51905                                | ISD - Project Work                                   | \$ -                | \$ 137             | \$ -                | \$ -                            | \$ 5,000                           |
| 51906                                | ISD-Assistance with Website                          | \$ 1,000            | \$ 3,370           | \$ -                | \$ 1,000                        | \$ 500                             |
| 51911                                | Postage  | \$ 1,000            | \$ 46              | \$ 1,000            | \$ 6,000                        | \$ 1,000                           |
| 51915                                | Printing   | \$ 500              | \$ -               | \$ 500              | \$ 6,000                        | \$ 500                             |
| 51916                                | County Services <sup>2</sup> (Current FY)            |                     |                    |                     |                                 | \$ 5,700                           |
| 51924                                | County Cost Plan Services <sup>3</sup> (Previous FY) | \$ 3,000            | \$ 11,252          | \$ 15,000           | \$ 15,000                       | \$ 23,000                          |
| 51041                                | General Liability Insurance                          |                     |                    |                     |                                 | \$ 4,193                           |
| 52091                                | Memberships  | \$ 8,913            | \$ 8,913           | \$ 9,123            | \$ 9,123                        | \$ 9,424                           |
| 52111                                | Office Expense                                       | \$ 4,000            | \$ 5,470           | \$ 4,000            | \$ 3,000                        | \$ 4,000                           |
| 52181                                | Business Meals/Supplies                              | \$ -                | \$ -               | \$ -                | \$ -                            |                                    |
| 57015                                | Major Equipment Replacement                          | \$ 1,882            | \$ 1,882           | \$ 1,459            | \$ 1,882                        | \$ 2,827                           |
| <b>Total Services &amp; Supplies</b> |  | <b>\$ 265,982</b>   | <b>\$ 258,522</b>  | <b>\$ 221,382</b>   | <b>\$ 200,105</b>               | <b>\$ 255,244</b>                  |
| <b>Total Expenditures</b>            |  | <b>\$ 1,065,224</b> | <b>\$ 915,984</b>  | <b>\$ 1,116,718</b> | <b>\$ 927,105</b>               | <b>\$ 1,184,294</b>                |

**REVENUES**

| Account                                | Revenue Source            | 2023-24<br>Adopted  | 2023-24<br>Actuals | 2024-25<br>Adopted  | 2024-25<br>Projected<br>Actuals | 2025-26<br>Proposed<br>5% Increase | 2025-26<br>Proposed 10%<br>Increase | 2025-26<br>Proposed<br>15% Increase |
|--|---------------------------|---------------------|--------------------|---------------------|---------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| 42601                                  | County                    | \$ 320,938          | \$ 320,938         | \$ 336,985          | \$ 336,985                      | \$ 353,835                         | \$ 370,684                          | \$ 387,533                          |
| 42627                                  | Special Districts         | \$ 160,469          | \$ 156,693         | \$ 168,492          | \$ 164,528                      | \$ 176,917                         | \$ 185,341                          | \$ 193,766                          |
| 42628                                  | Cities                    | \$ 320,938          | \$ 320,938         | \$ 336,985          | \$ 336,985                      | \$ 353,835                         | \$ 370,684                          | \$ 387,533                          |
| <b>Total Intergovernmental Revenue</b> |                           | <b>\$ 802,345</b>   | <b>\$ 798,570</b>  | <b>\$ 842,463</b>   | <b>\$ 838,498</b>               | <b>\$ 884,586</b>                  | <b>\$ 926,709</b>                   | <b>\$ 968,832</b>                   |
| Difference                             |                           |                     |                    |                     |                                 | \$ 42,123                          | \$ 84,246                           | \$ 126,369                          |
| 44002                                  | Interest Pooled Cash      | \$ 8,000            | \$ 37,306          | \$ 30,000           | \$ 45,000                       | \$ 30,000                          | \$ 30,000                           | \$ 30,000                           |
| 45061                                  | Fees for Services         | \$ -                | \$ 77,812          | \$ -                | \$ 45,000                       |                                    |                                     |                                     |
| 47103                                  | Computer Replacement Fund | \$ -                | \$ 3,370           | \$ -                | \$ -                            | \$ -                               | \$ -                                | \$ -                                |
| <b>Other Revenue Sources</b>           |                           | <b>\$ 8,000</b>     | <b>\$ 118,488</b>  | <b>\$ 30,000</b>    | <b>\$ 90,000</b>                | <b>\$ 30,000</b>                   | <b>\$ 30,000</b>                    | <b>\$ 30,000</b>                    |
| <b>Total Projected Revenues</b>        |                           | <b>\$ 810,345</b>   | <b>\$ 917,058</b>  | <b>\$ 872,463</b>   | <b>\$ 928,498</b>               | <b>\$ 914,586</b>                  | <b>\$ 956,709</b>                   | <b>\$ 998,832</b>                   |
| Use of Fund Balance                    |                           | \$ 254,879          | \$ (1,074)         | \$ 244,255          | \$ (1,393)                      | \$ 269,708                         | \$ 227,585                          | \$ 185,462                          |
| <b>Total Revenue Sources</b>           |                           | <b>\$ 1,065,224</b> | <b>\$ 915,984</b>  | <b>\$ 1,116,718</b> | <b>\$ 927,105</b>               | <b>\$ 1,184,294</b>                | <b>\$ 1,184,294</b>                 | <b>\$ 1,184,294</b>                 |

**FUND BALANCE**

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|   |                   |
|---|-------------------|
| <b>Beginning 2020-21 Fund Balance</b>           | \$ 508,894        |
| Added to Fund Balance                           | <u>\$ 25,760</u>  |
| <b>Beginning 2021-22 Fund Balance</b>           | \$ 534,654        |
| Added to Fund Balance                           | <u>\$ 229,138</u> |
| <b>Beginning 2022-23 Fund Balance</b>           | \$ 763,792        |
| Added to Fund Balance                           | <u>\$ 61,280</u>  |
| <b>Beginning 2023-24 Fund Balance</b>           | \$ 825,072        |
| Added to Fund Balance                           | <u>\$ 1,074</u>   |
| <b>Beginning 2024-25 Fund Balance</b>           | \$ 826,146        |
| Estimated Addition to Fund Balance              | <u>\$ 1,393</u>   |
| <b>Estimated Beginning 2025-26 Fund Balance</b> | \$ 824,753        |
| <b>Estimated Reserve (50% of Fund Balance)</b>  | \$ 412,377        |