SONOMA LAFCO FY 2025-26 Draft Budget

Account	Description	2023-24 Adopted	2023-24 Actuals	2024-25 Adopted	2024-25 Projected Actuals	2025-26 Proposed Preliminary
50101	Regular Earnings	$ 455,473	$ 396,808	$ 529,109		$ 550,833
50105	Other Earnings	$ -	$ -	$ -		$ 3,500
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	Other Expenses	$ 96	$ 69	$ 102		$ 102
50502	Deferred Compensation	$ 17,153	$ 13,537	$ 19,757		$ 20,560
Total Salaries and Benefits		**$ 772,691**	**$ 655,309**	**$ 895,336**	**$ 726,774**	**$ 923,460**

SERVICES AND SUPPLIES

Account	Description	2023-24 Adopted	2023-24 Actuals	2024-25 Adopted	2024-25 Projected Actuals	2025-26 Proposed Preliminary
51206	Auditing Services Outside	$ 17,000	$ 17,000	$ -	$ -	$ 20,000
51207	Auditor Accounting Services	$ 13,500	$ 13,697	$ 13,000	$ 10,000	$ 17,500
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	Rents & Leases	$ 43,000	$ 41,820	$ 43,000	$ 43,700	$ 44,000
51602	Travel Expense	$ 9,487	$ 9,346	$ 10,000	$ 500	$ 500
51605	Private Car Expense (mileage)	$ 1,000	$ 1,375	$ 1,500	$ 500	$ 500
51901	Communications	$ 2,700	$ 2,575	$ 2,800	$ 2,800	$ 3,100
51904	ISD-Data Processing	$ 27,000	$ 29,663	$ 28,000	$ 29,000	$ 40,000
51905	ISD - Development	$ -	$ 137	$ -	$ -	$ 5,000
51906	ISD-Supplemental 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	$ 3,000	$ 11,252	$ 15,000	$ 15,000	$ 23,000
52091	Memberships	$ 8,913	$ 8,913	$ 9,123	$ 9,123	$ 9,397
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
Total Services & Supplies		**$ 266,982**	**$ 258,522**	**$ 221,382**	**$ 198,105**	**$ 249,824**
Total Expenditures		**$ 1,039,673**	**$ 913,831**	**$ 1,116,718**	**$ 924,879**	**$ 1,173,283**

SONOMA LAFCO FY 2024-2025 Proposed Final Budget

REVENUES

Account	Revenue Source	2023-24 Adopted	2023-24 Projected Actuals	2024-25 Adopted	2024-25 Projected Actuals	2025-26 Proposed 5% Preliminary
42601	County	$ 320,938	$ 320,938	$ 336,985	$ 336,985	$ 353,835
42627	Special Districts	$ 160,469	$ 160,469	$ 168,492	$ 168,492	$ 176,917
42628	Cities	$ 320,938	$ 320,938	$ 336,985	$ 336,985	$ 353,835
Total Intergovernmental Revenue		**$ 802,345**	**$ 802,345**	**$ 842,463**	**$ 842,463**	**$ 884,586**
44002	Interest Pooled Cash	$ 8,000	$ 36,000	$ 30,000	$ 45,000	$ 30,000
45061	Fees for Services	**$ -**	$ 60,500	$ -	$ 45,000	
47103	Computer Replacement Fund	$ -	$ 1,459	$ -	$ -	$ -
Other Revenue Sources		**$ 8,000**	**$ 97,959**	**$ 30,000**	**$ 90,000**	**$ 30,000**
Total Projected Revenues		**$ 810,345**	**$ 900,304**	**$ 872,463**	**$ 932,463**	**$ 914,586**
Use of Fund Balance		$ 229,328	$ 13,527	$ 244,255	$ (7,584)	$ 258,698
Total Revenue Sources		**$ 1,039,673**	**$ 913,831**	**$ 1,116,718**	**$ 924,879**	**$ 1,173,283**

FUND BALANCE

Beginning 2020-21 Fund Balance	**$ 508,894**
Added to 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**
Use of Fund Balance	$ (13,527)
Beginning 2024-25 Fund Balance	**$ 811,544**
Eastimated Addition to Fund Balance	7,584
Estimated Beginning 2025-26 Fund Balance	**$ 819,128**
Fiscal Reserve (50% of Operating Expenditures)	**$ 409,564**