

## SONOMA LAFCO FY 2024-2025 ACTUALS

### EXPENDITURES- SALARIES AND BENEFITS

| Account                            | Description           | 2024-25 Adopted Budget | 2024-25 Year End Actuals |
|------------------------------------|-----------------------|------------------------|--------------------------|
| 50101                              | Regular Earnings      | \$ 529,109             | \$ 419,808               |
| 50110                              | Cash Allowance        | \$ -                   | \$ -                     |
| 50114                              | Bds & Commissions     | \$ 9,600               | \$ 6,400                 |
| 50201                              | County Retirement     | \$ 183,998             | \$ 136,337               |
| 50205                              | FICA/Medicare         | \$ 38,934              | \$ 31,114                |
| 50301                              | Health Insurance      | \$ 93,155              | \$ 78,660                |
| 50304                              | HRA                   | \$ 3,270               | \$ 3,637                 |
| 50306                              | Disability            | \$ 3,053               | \$ 2,447                 |
| 50307                              | Dental Insurance      | \$ 3,995               | \$ 3,264                 |
| 50308                              | Life Insurance        | \$ 758                 | \$ 574                   |
| 50309                              | Vision Insurance      | \$ 662                 | \$ 539                   |
| 50310                              | Unemploy. Insurance   | \$ 104                 | \$ 83                    |
| 50401                              | Workers Compensation  | \$ 8,839               | \$ 5,852                 |
| 50501                              | Other Expenses        | \$ 102                 | \$ 72                    |
| 50502                              | Deferred Compensation | \$ 19,757              | \$ 14,757                |
| <b>Total Salaries and Benefits</b> |                       | <b>\$ 895,336</b>      | <b>\$ 703,543</b>        |

|                                      |                                     |                   |                   |
|--------------------------------------|-------------------------------------|-------------------|-------------------|
| 51206                                | Auditing Services                   | \$ -              | \$ -              |
| 51207                                | Auditor Accounting Services         | \$ 13,000         | \$ 3,223          |
| 51211                                | Legal Services                      | \$ 40,000         | \$ 37,994         |
| 51249                                | Professional Services               | \$ 50,000         | \$ 14,120         |
| 51301                                | Legal Notices                       | \$ 2,000          | \$ 3,947          |
| 51421                                | Rents & Leases                      | \$ 43,000         | \$ 43,168         |
| 51602                                | Travel and Business Expenses        | \$ 10,000         | \$ 1,630          |
| 51605                                | Private Car Expense (Car Allowance) | \$ 1,500          | \$ 5,590          |
| 51901                                | Communications                      | \$ 2,800          | \$ 3,020          |
| 51904                                | ISD-Data Processing                 | \$ 28,000         | \$ 33,071         |
| 51905                                | Info Systems - Development          | \$ -              | \$ -              |
| 51906                                | ISD-Supplemental Website            | \$ -              | \$ 1,064          |
| 51911                                | Postage                             | \$ 1,000          | \$ 3,946          |
| 51915                                | Printing                            | \$ 500            | \$ 9,027          |
| 51916                                | County Services                     | \$ 15,000         | \$ 20,157         |
| 52091                                | Memberships                         | \$ 9,123          | \$ 9,123          |
| 52111                                | Office Expense                      | \$ 4,000          | \$ 4,351          |
| 52181                                | Business Meals/Supplies             | \$ -              | \$ -              |
| 57015                                | Major Equipment Replacement         | \$ 1,459          | \$ 1,599          |
| <b>Total Services &amp; Supplies</b> |                                     | <b>\$ 221,382</b> | <b>\$ 195,028</b> |

|                           |  |                     |                   |
|---------------------------|--|---------------------|-------------------|
| <b>Total Expenditures</b> |  | <b>\$ 1,116,718</b> | <b>\$ 898,571</b> |
|---------------------------|--|---------------------|-------------------|

## REVENUES

| Account                      | Description          | 2024-25 Adopted Budget | 2024-25 Year End Actuals |
|------------------------------|----------------------|------------------------|--------------------------|
| 42601                        | County               | \$ 336,985             | \$ 336,985               |
| 42627                        | Special Districts    | \$ 168,492             | \$ 160,469               |
| 42628                        | Cities               | \$ 336,985             | \$ 336,985               |
| 44002                        | Interest Pooled Cash | \$ 30,000              | \$ 47,669                |
| 45061                        | Fees for Services    | \$ -                   | \$ 60,291                |
| <b>Revenue Sources</b>       |                      | <b>\$ 872,462</b>      | <b>\$ 942,399</b>        |
| Use of Fund Balance          |                      | \$ 244,256             | \$ (43,828)              |
| <b>Total Revenue Sources</b> |                      | <b>\$ 1,116,718</b>    | <b>\$ 898,571</b>        |

|                                                |                   |
|------------------------------------------------|-------------------|
| Projected Beginning 2024-25 Fund Balance       | \$ 793,734        |
| Added to Fund Balance                          | \$ 43,828         |
| Ending 2025-25 Fund Balance                    | \$ 837,562        |
| Fiscal Reserve (50% of Operating Expenditures) | <u>\$ 418,781</u> |