

SONOMA LAFCO
Proposed FY 2023-24 BUDGET
March 1, 2023

EXPENDITURES- SALARIES AND BENEFITS

Account	Description	2021-22 Adopted	2021-22 Year End Actuals ¹	2022-23 Adopted ²	2022-23 Year End Projections	2023-24 Proposed ²	Difference
50101	Regular Earnings	\$ 421,917	\$ 259,951	\$ 438,170	\$ 332,878	\$ 455,473	\$ 17,303
50110	Cash Allowance	\$ 26,653	\$ 13,984	\$ 26,653	\$ 20,645	\$ 26,551	\$ (102)
50114	Bds & Commissions	\$ 9,600	\$ 3,400	\$ 9,600	\$ 6,000	\$ 9,600	\$ -
50201/04	County Retirement	\$ 174,328	\$ 96,482	\$ 157,719	\$ 108,322	\$ 159,778	\$ 2,059
50205	FICA/Medicare	\$ 32,458	\$ 20,899	\$ 33,846	\$ 26,092	\$ 35,766	\$ 1,920
50301	Health Insurance	\$ 55,387	\$ 25,063	\$ 60,951	\$ 51,286	\$ 76,000	\$ 15,049
50304	HRA	\$ 3,270	\$ 1,805	\$ 3,270	\$ 2,890	\$ 3,257	\$ (13)
50306	Disability	\$ 2,600	\$ 1,556	\$ 2,695	\$ 2,035	\$ 2,797	\$ 102
50307	Dental Insurance	\$ 4,004	\$ 1,780	\$ 3,995	\$ 2,456	\$ 3,995	\$ -
50308	Life Insurance	\$ 607	\$ 365	\$ 632	\$ 415	\$ 661	\$ 29
50309	Vision Insurance	\$ 662	\$ 353	\$ 662	\$ 496	\$ 662	\$ -
50310	Unemploy. Insurance	\$ 104	\$ 60	\$ 155	\$ 118	\$ 108	\$ (47)
50401	Workers Compensation	\$ 5,927	\$ 3,634	\$ 6,209	\$ 4,777	\$ 7,345	\$ 1,136
50501	Other Expenses	\$ 108	\$ 47	\$ 97	\$ 72	\$ 96	\$ (0)
50502	Deferred Compensation	\$ 15,813	\$ 9,682	\$ 16,443	\$ 11,660	\$ 17,153	\$ 710
Total Salaries and Benefits		\$ 753,438	\$ 439,061	\$ 761,096	\$ 570,143	\$ 799,242	\$ 38,146

¹Actual staffing level 2.0 FTE

²Based on total of 3.7 FTE positions (1.0 EO, 1.0 Analyst III 1.0 Clerk and 0.7 Analyst III)

SERVICES AND SUPPLIES

Account	Description	2021-22 Adopted	2021-22 Year End Actuals	2022-23 Adopted	2022-23 Year End Projections	2023-24 Proposed	Difference
51206	Auditing Services	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 17,000	\$ 2,000
51207	Auditor Accting Svces	\$ 5,000	\$ 6,278	\$ 5,000	\$ 7,000	\$ 7,000	\$ 2,000
51211	Legal Services	\$ 25,000	\$ 17,484	\$ 25,000	\$ 35,000	\$ 35,000	\$ 10,000
51249	Professional Services	\$ 35,000	\$ 20,953	\$ 35,000	\$ 20,000	\$ 35,000	\$ -
51301	Legal Notices	\$ 5,000	\$ 2,186	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
51421	Rents & Leases	\$ 45,150	\$ 43,248	\$ 45,500	\$ 45,500	\$ 43,000	\$ (2,500)
51602	Travel Expense	\$ 5,000	\$ -	\$ 5,000	\$ 3,800	\$ 5,000	\$ -
51605	Private Car Expense	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ -
51901/02	Communications	\$ 2,600	\$ 2,457	\$ 2,600	\$ 2,500	\$ 2,700	\$ 100
51904	ISD-Data Processing	\$ 26,000	\$ 25,121	\$ 26,000	\$ 25,000	\$ 27,000	\$ 1,000
51905	Info Systems -Develop.	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ (500)
51906	ISD-Supp. Website	\$ 500	\$ 3,000	\$ 1,000	\$ -	\$ 1,000	\$ -
51911	Postage	\$ -	\$ 7,198	\$ 1,000	\$ 800	\$ 1,000	\$ -
51915	Printing	\$ 2,000	\$ 734	\$ 500	\$ -	\$ 500	\$ -
51916	County Services	\$ 1,000	\$ 1,172	\$ 11,000	\$ 9,000	\$ 3,000	\$ (8,000)
52091	Memberships	\$ 12,500	\$ 7,639	\$ 8,233	\$ 8,233	\$ 8,913	\$ 680
52111	Office Expense	\$ 7,848	\$ 7,848	\$ 4,000	\$ 3,800	\$ 4,000	\$ -
52181	Business Meals/Supplies	\$ 5,000	\$ 3,064	\$ -	\$ -	\$ -	\$ -
57015	Major Equip. Replace.	\$ 1,800	\$ 1,816	\$ 1,816	\$ 1,816	\$ 1,882	\$ 66
Total Services & Supplies		\$ 180,398	\$ 150,197	\$ 190,149	\$ 180,449	\$ 194,995	\$ 4,846
Total Expenditures		\$ 933,836	\$ 589,258	\$ 951,245	\$ 750,592	\$ 994,237	\$ 42,992

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REVENUES

Account	Revenue Source	2021-22 Adopted	2021-22 Year End Actuals	2022-23 Adopted	2022-23 Year End Projections	2023-24 Proposed 0% Increase	2023-24 Proposed 3% Increase	2023-24 Proposed 5% Increase
42601	County	\$ 296,753	\$ 296,753	\$ 305,656	\$ 305,656	\$ 305,656	\$ 314,825	\$ 320,938
42627	Special Districts	\$ 148,376	\$ 148,308	\$ 152,827	\$ 152,827	\$ 152,827	\$ 157,412	\$ 160,469
42628	Cities	\$ 296,753	\$ 296,753	\$ 305,656	\$ 305,656	\$ 305,656	\$ 314,825	\$ 320,938
Total Intergovernmental Revenue		\$ 741,882	\$ 741,814	\$ 764,138	\$ 764,138	\$ 764,138	\$ 787,063	\$ 802,345
44002	Interest Pooled Cash	\$ 10,000	\$ 5,627	\$ 5,000	\$ 11,000	\$ 8,000	\$ 8,000	\$ 8,000
45061	Fees for Services	\$ -	\$ 64,358	\$ -	\$ 40,000	\$ -	\$ -	\$ -
47103	Comp Equip Replacement	\$ -	\$ 6,598	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue Sources		\$ 10,000	\$ 76,582	\$ 5,000	\$ 51,000	\$ 8,000	\$ 8,000	\$ 8,000
Total Projected Revenues		\$ 751,882	\$ 818,396	\$ 769,138	\$ 815,138	\$ 772,138	\$ 795,063	\$ 810,345
Use of Fund Balance		\$ 181,954	\$ (229,138)	\$ 182,107	\$ (64,546)	\$ 222,099	\$ 199,175	\$ 183,892
Total Revenue Sources		\$ 933,836	\$ 589,258	\$ 951,245	\$ 750,592	\$ 994,237	\$ 994,237	\$ 994,237

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
Projected Addition to Fund Balance	\$ (64,546)
Projected Remaining Fund Balance	\$ 828,338
 Fiscal Reserve (50% of Operating Expense)	 \$ 414,169