



**CAZADERO COMMUNITY SERVICES DISTRICT
PO BOX 508
CAZADERO CA 95421-0508**

Board Meeting Agenda
May 04, 2026 ~ 6:30PM
Location ~ Fire Station #1
5980 Cazadero Hwy, Cazadero, CA 95421

The Board meeting agenda and all supporting documents are available for public review on the website at www.cazadero-csd.org and upon prior appointment at 5980 Cazadero Hwy, Cazadero CA, 72 hours in advance of a scheduled board meeting. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet, and not otherwise exempt from disclosure, will be made available for public inspection at the District Office upon prior appointment at 5980 Cazadero Hwy, Cazadero and on the website at www.cazadero-csd.org. Copies of supplemental materials distributed at the Board meeting will be available for public inspection at the meeting location.

In accordance with the Americans with Disabilities Act, anyone needing special assistance to participate in this meeting should contact District Administrative Assistant Sherry Kulczewski at (707) 591-1015. Notification 48-hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

President P. Barry

Director M. Berry

Director H. Canelis

Director D. DeBeaune

Director S. Griswold

OPEN TIME FOR PUBLIC EXPRESSION

This is an opportunity for any member of the public to briefly address the District Board on any matter that does not appear on this agenda and is restricted to matters within the Board's jurisdiction. Items that appear to warrant a more-lengthy presentation or Board consideration may be placed on the agenda for discussion at a future meeting. Please limit comments to three hundred (300) words.

AGENDA ADJUSTMENTS

An opportunity for the Board President to approve adjustments to the current agenda.

DIRECTOR REPORTS

An opportunity for Directors to report on their individual activities related to District Business.

STAFF REPORTS

1. Administrative Assistant
2. Fire Department
 - a. Operations
 - b. Administration
 - c. Training
 - d. Special Projects
 - e. Firefighters Association Report
3. Park & Rec Maintenance
4. Facilities

CONSENT CALENDAR ITEMS

These items can be acted on in one consolidated motion or may be removed from the Consent Calendar and separately considered at the request of any Director

1. Approval of Meeting Minutes – April 15, 2026

ACTION ITEMS

1. **Latent Powers for Water District** – Discussion/Action –
2. **Park Improvement** – Discussion/Action –
3. **Measure H – Reporting Documentation** – Discussion/Action –

DISCUSSION ITEMS

1. **Update on Grants** – Discussion –
2. **Board Vacancy** – Discussion –

COMMUNICATIONS

County Executive's Office, County of Sonoma – Notice of Intention to Establish an Enhanced Infrastructure Financing District
Sonoma LAFCO – Approved Fiscal Year 2026-27 Preliminary Budget

ADJOURNMENT

STAFF REPORTS

Cazadero Community Services District
Bills Presented for Payment
April 15 through May 4, 2026

Date	Num	Name	Amount
Apr 15 - May 4, 26			
04/16/2026	EFT	Comcast	-242.36
04/28/2026	EFT	Comcast	-234.91
04/15/2026	EFT	Recology Sonoma Marin	-58.01
04/20/2026	EFT	Recology Sonoma Marin	-477.48
05/04/2026	EFT	P. G. & E.	-84.37
05/04/2026	EFT	P. G. & E.	-640.09
04/15/2026	11281	Bank of America Business Mastercard	-3,721.91
04/15/2026	11282	BDK Septic Service	-150.00
04/15/2026	11283	Blomberg & Griffin Accountancy Corp.	-5,475.00
04/15/2026	11284	Caplan, Nancy	-118.13
04/15/2026	11285	Cazadero Supply	-160.92
04/15/2026	11286	Cazadero Water Company	-21.20
04/15/2026	11287	Complete Welders Supply	-96.54
04/15/2026	11288	Cross Connections	-11,119.86
04/15/2026	11289	Fire Risk Management Services	-4,908.75
04/15/2026	11290	L. N. Curtis & Sons	-2,081.60
04/15/2026	11291	Nick Barbieri Trucking, LLC	-3,474.99
04/15/2026	11292	REDCOM	-249.90
04/15/2026	11293	Russian River Chamber of Commerce	-175.00
04/15/2026	11294	TargetSolutions Learning LLC	-1,827.80
04/15/2026	11295	United Striping 101, Inc.	-1,815.00
04/26/2026	11296	Citlau, Russell L	-461.75
04/26/2026	11297	Endsley, Stephanie R	-720.80
04/26/2026	11298	Munoz Chavez, Lizet	-911.02
04/26/2026	11299	Sani, Jacob R.	-554.10
04/26/2026	11300	Schanz, Nathan R	-1,022.79
04/26/2026	11301	Shane, Stephen	-1,130.15
04/26/2026	11302	Tourady, Erica L	-1,031.32
05/04/2026	11303	Bank of America Business Mastercard	-4,898.13
05/04/2026	11304	Berry's Saw Mill	-1,576.59
05/04/2026	11305	Cazadero Water Company	-20.42
05/04/2026	11306	Complete Welders Supply	-93.70
05/04/2026	11307	Cross Connections	-1,108.89
05/04/2026	11308	Fire Risk Management Services	-9,181.00
05/04/2026	11309	G Case Electric	-10,390.80
05/01/2026	11310	Caplan, Nancy K.	-415.57
05/01/2026	11311	Dewart, Alan	-461.75
05/01/2026	11312	Krausmann, Steven M	-606.80
05/01/2026	11313	Kulczewski, Sharon	-1,256.07
05/01/2026	11314	Schanz, Eric E.	-461.75
Apr 15 - May 4, 26			-73,437.22

CONSENT ITEMS



CAZADERO COMMUNITY SERVICES DISTRICT

Meeting Minutes – April 15, 2026

1. Call to Order and Roll Call

The regular meeting of the Cazadero CSD Board was called to order at 6:45 PM on April 15, 2026. Director P. Barry led the Pledge of Allegiance. The following Directors were present: P. Barry, M. Berry (late arrival), D. DeBeaune, and S. Griswold. Director H. Canelis was absent. Chief Krausmann and AA Kulczewski were also present.

2. Public Comment

None.

3. Agenda Adjustments

None.

4. Director Reports

None.

5. Staff Reports

AA Kulczewski reported bills presented for payment totaled \$57,628.66; the May meeting has been moved to May 4 due to meeting conflicts on May 6.

Chief Krausmann reported that we must spend 69.11% of District funds on fire department expenses, Measure H funds to cover balance; maintenance is continuing on department apparatus; due to the boil water notice firefighters are asking for a water cooler, Director P. Barry will talk to Russian River Utility about getting one; he would like to install Starlink and tablets in 5200 and 5257 now with upfront costs of approximately \$3,000 and monthly costs of approximately \$280, on a motion by Director S. Griswold, Seconded by Director D. DeBeaune, the Board moved to purchase tablets and install Tablet Command and Starlink in 5200 and 5257 (VOTE: 4-0-0); he would like to eventually install tablets in 5266 and 5230; Station 2 expansion is running into approval problems with the County due to setback and allowable coverage of property problems, trying to get expansion completed before fire season starts; he would like to get Station 1 evaluated to see if it needs retrofitting or we need a new station; CalFire should be at full staffing by now, Amador contract will probably end May 1.

The Call Report for March:

Nature of Call	Number of Calls
Medical Aid	9
Hazardous Condition	1
Agency Assist	1

Park & Rec Maintenance and Safety reports were in the Board packet.

Facilities report was in the Board packet; Director P. Barry mentioned that Nancy picks up janitorial/household supplies, when she's gone the firefighters will need to get the supplies.

Director P. Barry reported the vegetation management team will start soon on East Austin Creek Road:

Consent Calendar Items

On a motion by Director S. Griswold, Seconded by Director D. DeBeaune, the Board moved to approve the minutes for the March 13, 2026, meeting. VOTE: 3-0-0

6. Action Items

- a. **Latent Powers for Water District** – After some discussion about latent powers and the future possibility of taking over the Cazadero Water District, the Board decided to explore next steps and see what is involved in the LAFCO process to get latent powers enacted.
- b. **Review and Approval of Audited Financial Statements for FYE June 30, 2025** – After review, on a motion by Director D. DeBeaune, Seconded by Director S. Griswold, the Board moved to approve the audited financial statements for FYE June 30, 2025. VOTE: 3-0-0
- c. **ADA Inspection** – Director P. Barry explained that an ADA inspection is required for the Park and presented a proposal for an inspection. After some discussion, on a motion by Director S. Griswold, Seconded by Director D. DeBeaune, the Board moved to accept the proposal for the ADA inspection. VOTE: 3-0-0
- d. **ADA Ramp at Train Station** – After some discussion, on a motion by Director S. Griswold, Seconded by Director D. DeBeaune, the Board moved to install an ADA ramp at the Train Station. VOTE: 4-0-0.
- e. **Park Improvement** – Director P. Barry reported work has started on the time capsule site; the Historical Society has power on and in the Train Station, the storage container should be done in a couple weeks.
- f. **Tables & Chairs** – The Board discussed the price of new tables (\$300-\$400 each) and the lack of storage room at Station 1. After further discussion the Board decided they will not purchase more tables and chairs, if organizations or people using the hall need more they will have to rent them from an outside source.
- g. **District Logo** – After the Board reviewed Director P. Barry’s revised logo, on a motion by Director M. Berry, Seconded by Director S. Griswold, the Board moved to accept the new logo. AA Kulczewski will update District letterhead. VOTE: 4-0-0

7. Discussion Items

- a. **Update on grants** – Chief Krausmann reported he is working on the 2026 Cal Fire 50-50 matching grant and a few other grants for new turnouts and exercise equipment; Director D. DeBeaune reported she has not found anything else available at this time.
- b. **Board Vacancy** – The Board was notified that Director H. Canelis is resigning, AA Kulczewski requested an official written resignation so she could start the vacancy notice process, Director M. Berry will have Director H. Canelis submit one.

8. Correspondence

Correspondence was reviewed.

9. Adjournment

On a motion by Director S. Griswold, Seconded by Director M. Berry, the Board moved to adjourn the meeting in memory of Phil “Uncle Phil” Bjorklund at 8:39 PM. VOTE: 4-0-0

Paul Barry

Maureen Barry

Homer Canelis

Daina DeBeaune

Scott Griswold

Date

ACTION ITEMS

LAFCO procedures bullet points for Cazadero CSD Board

April 2026

At a special CSD Board meeting on 6/25/25, as requested by Directors Barry and Canelis, these bullet points are provided as an initial orientation to the Cazadero CSD Board, which included a presentation and discussion with Russian River Utility representatives regarding the expansion of Cazadero CSD services to include the authorized but latent service of water supply, specifically annexing the water supply services of the Cazadero Water Company.

I. LAFCO authority

Sonoma County Local Agency Formation Commission (LAFCO) has authority to determine the allocation of municipal services within Sonoma County pursuant to the LAFCO Act (*Cortese-Know-Hertzberg Local Government Reorganization Act of 2000*, Govt Code § 56000 et seq.)

The LAFCO Act defines a “latent service or power” as “those service, facilities, functions, or powers authorized by the principal act under which the district was formed, but that are not being exercised” as determined by the local LAFCO. (Govt Code § 56050.5)

The LAFCO Act definition of a “change of organization” includes “the exercise of new or different functions or classes of services . . . within all or part of the jurisdictional boundaries of a special district.” (Govt Code § 56021)

II. Community Services District latent powers

Cazadero CSD was formed by resolution of the Sonoma County Board of Supervisors in 1963 and operates pursuant to the Community Services District Law (Govt Code § 61000 et seq.)

The Community Services District Law is the “Principal Act” that sets forth the authorized CSD latent powers for the purposes of the LAFCO Act. These CSD latent powers include, but are not limited to, supplying water in the same manner as a municipal water district; sewer and wastewater services in the same manner as a sanitary district; fire protection services; parks and recreation services; and street lighting and landscaping services. (Govt Code §§ 61100 9a), (b), (d), (e), and (g).) A complete copy of Govt Code § 61000 is provided listing all the latent CSD powers.

III. LAFCO procedures and timing for a CSD to exercise new latent powers

The LAFCO Act provides the procedures for a CSD to move forward to exercise its authorized latent powers. A proposal for a CSD to exercise new or different functions or classes of services can only be initiated by the CSD Board of Directors approving a Resolution of Application. (Govt Code §§ 56654(b), 56824.10)

The LAFCO steps in the change of organization procedure for a CSD to exercise authorized latent powers are similar to those for a more familiar fire agency consolidation or annexation that have occurred throughout Sonoma County over the past few years. There is a \$5,000.00 reorganization fee for LAFCO costs, and the LAFCO fee as well as preparation of the supporting documentation and application could be funded under the RRU budget for the transition of the Cazadero Water Company. A Municipal Service Review or other feasibility study must be completed as part of the LAFCO staff report, which will include confirmation that the sphere of influence for the new services is within the jurisdictional boundary of the CSD. One required step is for LAFCO to establish “the nature, location, and extend of any functions of classes of service provided by existing districts” which will determine that there are no other districts providing water supply services within the area of Cazadero CSD. There also needs to be a plan for service, which has generally been developed by RRU as the State-appointed administrator of the Cazadero Water Company.

After the Cazadero CSD Board adopts a Resolution of Application, there will be coordination with LAFCO staff to prepare any needed mapping or other supporting materials so that the application can be deemed “complete” and a hearing on the merits of the application can be calendared and noticed. Because funding remains uncertain, LAFCO will likely in a finding that approval the implementation of the latent water services powers is contingent on the District receiving sustainable funding to support the plan for service.

After a LAFCO hearing on the merits of the application, approximately two months later LAFCO will calendar and notice a protest hearing. In the event that written protests are received by 25% or more of either the voters or the landowners in the affected area (the Cazadero Water Company services connections in this case), LAFCO would set an election on the next regular election date. If a simple majority (50% plus one) of voters in the affected area vote no, the change of organization does not proceed.

From the time the Board of Directors adopts the Resolution of Application through the completion of protest hearing is likely 6-9 months, subject to LAFCO work load on other pending matter/

DISCUSSION ITEMS

CORRESPONDENCE

**NOTICE OF INTENTION TO ESTABLISH AN ENHANCED INFRASTRUCTURE FINANCING DISTRICT
NOTICE OF PUBLIC MEETING & PUBLIC HEARINGS
NOTICE OF AVAILABILITY OF DRAFT INFRASTRUCTURE FINANCING PLAN FOR PUBLIC REVIEW**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the County of Sonoma ("County") has adopted a Resolution of Intention (Resolution 25-0491) to establish the West Sonoma County Enhanced Infrastructure Financing District ("West County EIFD") to finance public capital facilities and infrastructure, as well as other specified projects of communitywide significance that provide significant benefits to the West County EIFD or the surrounding community, **without adding or increasing taxes.**

The proposed West County EIFD encompasses approximately 56,000 acres of land, representing approximately 5% of the total acres of land in the County. The West County EIFD includes several, non-contiguous areas, including the primary unincorporated communities in the West County region. Documentation related to the West County EIFD, including a copy of the draft Boundary Map, draft Infrastructure Financing Plan ("IFP"), and the Resolution of Intention, are available online at <https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/strategic-initiatives/west-sonoma-county-enhanced-infrastructure-financing-district> and at the County Executive's Office at 575 Administration Drive, Suite 104A, Santa Rosa, CA. Documentation is also available by emailing Christel.Querijero@sonomacounty.gov or calling (707) 565-2431. The purpose of the West County EIFD is to help address the shortfall in funding for the provision of public capital facilities of communitywide significance that provide significant benefits and promote economic development within the boundaries of the West County EIFD or the surrounding community, and for those facilities located outside the West County EIFD boundaries which also have a tangible connection to the work of the West County EIFD. The draft IFP describes the proposed West County EIFD, the facilities to be financed, which includes but is not limited to a Sheriff substation, emergency access infrastructure and community gathering space, the County of Sonoma proposed allocation of tax increment, the plan for financing the facilities and for issuing debt, the proposed fiscal impact and other items required by Government Code Section 53398.63. **EIFDs are created to pay for infrastructure and other public amenities from incremental property tax revenues, and do not increase property taxes or any other taxes for landowners or residents within or outside the EIFD boundaries.**

NOTICE IS HEREBY GIVEN that the governing body of the West County EIFD, which is the Public Financing Authority of the West Sonoma County Enhanced Infrastructure Financing District ("PFA"), will hold a meeting at **6:00 p.m., Wednesday, May 27, 2026**, to present the draft IFP, answer questions about the draft IFP and receive comments related to the West County EIFD and the IFP. The PFA will hold the first of two public hearings on the IFP at **6:00 p.m., Monday, July 13, 2026**, at which the PFA shall consider all written and oral comments and take action to modify or reject the IFP, if appropriate. If the IFP is not rejected at the first public hearing, the PFA will hold a second public hearing on the IFP at **6:00 p.m., Wednesday, August 12, 2026**, at which the PFA will consider any oral and written protests and take action to terminate proceedings or adopt the IFP and form the EIFD by resolution. The public meeting and hearings will be open to the public at the West Sonoma County Services Center at 16390 Main Street in Guerneville, CA. All persons having any comments or objections on the draft IFP, the proposed EIFD, or the regularity of any of the prior proceedings, may appear before the PFA at the aforementioned times and place to provide written or oral comments or objections to the adoption of the proposed IFP or formation of the proposed EIFD by the PFA. Each landowner and resident within the EIFD has a right to submit an oral or written protest before the close of the second public hearing. The protest may state that the landowner or resident objects to the PFA taking action to implement the IFP. *Any person having any comments on the proposed West County EIFD may do so as follows:*

1. *Attend In Person: Members of the public may participate in the PFA meeting and hearings by attending in-person at the West County Services Center, 16390 Main Street, Guerneville, CA 95446.*
2. *Submit Written Comments: Written comments can be submitted to the PFA before or during the PFA meeting and hearings. Those written comments will be made a part of the written record. Comments may be submitted via email to Inez.Hernandez@sonomacounty.gov, via mail or delivered in person to ATTN: Christel Querijero at 575 Administration Drive, Suite 104A, Santa Rosa, CA. Please identify "West County EIFD" in your comments.*

NOTE: All members of the public are invited to attend the PFA meeting and hearings at the West County Services Center. In future years, if amendments to the IFP are desired, additional public noticing and public hearing requirements will be implemented pursuant to Government Code Section 53398.66(j)(1). Notice of documentation related to potential amendments would be mailed in advance and made available on the West County EIFD website designated above.

If the EIFD is established, the PFA will adopt an annual report within seven months of the close of each fiscal year, or otherwise as required by law, after holding a public hearing. Public noticing and public hearing requirements will be implemented pursuant to Government Code Section 53398.66(j)(2), including notice of the draft annual report being made available to the public 30 days before the public hearing and posted on the West County EIFD website designated above.

This Notice constitutes the notice pursuant to Government Code Sections 53398.60(b) and 53398.72.

DATE: April 17, 2026

SONOMA LOCAL AGENCY FORMATION COMMISSION

111 SANTA ROSA AVENUE, SUITE 240, SANTA ROSA, CA 95404
(707) 565-2577
www.sonomalafco.org

April 16, 2026

TO: County Administrator, County of Sonoma
City Managers
Clerks to Boards of Directors of Independent Special Districts

FROM: Cynthia Olson, Assistant Executive Officer

SUBJECT: Sonoma LAFCO Approved Fiscal Year 2026-27 Preliminary Budget

At its meeting on April 1, 2026, the Sonoma Local Agency Formation Commission adopted its Fiscal Year 2026-27 Preliminary Budget. The Commission directed staff to circulate the approved budget to our funding agencies.

The Commission's consideration of the FY 2026-27 Final Budget will take place at a Public Hearing on June 3, 2026. The Final Budget will become effective on July 1, 2026. Comments are welcome at any time, either to Commissioners or staff.

Expenditures

Salaries and Benefits

The 2026-27 approved Preliminary Budget projects expenditures at \$1,291,360, an 11% increase from the current year Adopted Budget. This is due mostly to the one-time payoff, at retirement, of the Executive Officer's accrued vacation hours and charges for retirement costs of converted sick leave hours. Upon retirement, the County will convert 100% of any accrued sick leave to credited service hours for retirement purposes. The Commission is responsible for the retirement costs of those converted hours.

The increase also includes a projected equity adjustment to the Executive Officer's salary and benefits in anticipation of the recruitment of a new Executive Officer.

Salaries and benefits for 3.70 FTE staff are projected to increase by approximately 9% next year due to a cost-of-living adjustment to staff salaries, the increase in the Executive Officer's salary and increases in retirement funding, taxes and other costs associated with increases in staff salaries.

Services and Supplies

The proposed FY 2026-27 expenditures on services and supplies reflects a 1% increase over last year.

Revenues and Fund Balance

Revenues to fund Commission operations come largely from apportionments from funding agencies. The County and the cities, as a whole, each pay 40 percent of the operational cost, and independent special districts, as a whole, contribute 20 percent. A small amount of funds accrues from interest in invested cash. Finally, Commission staff tracks processing fee revenues but does not budget for them due to the difficulty of projecting the number and type of applications that could be submitted in a future year.

The Commission maintains a Fund Balance to meet unexpected or unforeseen needs and to offset agency apportionments as necessary. The Commission has committed \$267,060 of the Fund Balance to offset agency apportionments for FY 2026-27.

The proposed apportionments for the upcoming year are projected to increase by 10%, reflected as follows:

- County \$389,219
- Cities, as a whole \$389,219
- Independent Special Districts, as a whole \$194,609

Apportionments for cities and districts are based on the most recent revenues reported to the State Controller's Office. The Auditor's Office will prepare preliminary estimates of all agency apportionments later this month and final apportionments after the Commission's approval of the 2026-27 Final Budget in June. Agencies will be billed in July 2026.

A staff report providing more information about the Sonoma LAFCO Fiscal Year 2026-27 Preliminary Budget is available on the Commission's website on the April 1, 2026, meeting page. A copy of the FY 2026-27 Proposed Budget is attached.

If your agency has comments or questions about the Commission's Fiscal Year 2026-27 Preliminary Budget, please contact Cynthia Olson at (707) 565-2587 or Cynthia.Olson@sonomacounty.gov prior to the Commission's June 3, 2026, hearing.

Attachments

SONOMA LAFCO Adopted Preliminary FY 2026-27 Budget (Updated)

SALARIES AND BENEFITS

Account	Description	2025-26 Adopted	Projected 2025-26 Actuals	2026-27 Preliminary
50101	Regular Earnings	\$ 550,833	\$ 473,717	\$ 583,728
50105	Other Earnings	\$ 3,500	\$ 4,448	\$ 4,448
50165	Car Allowance	\$ 5,590	\$ 5,590	\$ 5,590
50107	Retiree Accrued Vacation and Comp Time	\$ -	\$ -	\$ 46,500
50107	Retiree Sick Leave Conversion to Service Hours	\$ -	\$ -	\$ 27,000
50114	Bds & Commissions	\$ 9,600	\$ 5,000	\$ 9,600
50201	County Retirement	\$ 180,563	\$ 133,372	\$ 163,995
50205	FICA/Medicare	\$ 40,622	\$ 33,870	\$ 41,982
50301	Health Insurance	\$ 98,163	\$ 92,271	\$ 109,608
50304	HRA	\$ 3,270	\$ 2,422	\$ 3,270
50306	Disability	\$ 3,181	\$ 2,640	\$ 3,281
50307	Dental Insurance	\$ 3,995	\$ 3,379	\$ 4,167
50308	Life Insurance	\$ 788	\$ 677	\$ 852
50309	Vision Insurance	\$ 662	\$ 536	\$ 662
50310	Unemploy. Insurance	\$ 178	\$ 229	\$ 284
50401	Workers Compensation	\$ 7,443	\$ 6,104	\$ 7,587
50501	Employee Assistance Program	\$ 102	\$ 98	\$ 121
50502	Deferred Compensation	\$ 20,560	\$ 16,847	\$ 21,203
Total Salaries and Benefits		\$ 929,050	\$ 781,201	\$ 1,033,878

SERVICES AND SUPPLIES

Account	Description	2025-26 Adopted	Projected 2025-26 Actuals	2026-27 Preliminary
51206	Auditing Services Biennial Audit	\$ 20,000	\$ 20,000	\$ -
51207	Auditor Accounting Services	\$ 16,000	\$ 11,000	\$ 10,000
51211	Legal Services	\$ 46,000	\$ 30,000	\$ 45,000
51249	Professional Services	\$ 30,000	\$ 20,400	\$ 30,000
51301	Legal Notices	\$ 2,000	\$ 2,500	\$ 2,500
51421	Lease	\$ 44,000	\$ 44,500	\$ 45,500
51602	Travel Expense	\$ 1,000	\$ 1,000	\$ 1,000
51901	Communications (Equipment and service)	\$ 3,100	\$ 3,100	\$ 3,300
51904	ISD Computer Mgmt, Digital Mgmt and GIS Services	\$ 37,000	\$ 37,000	\$ 40,000
51905	ISD - Special Project Work	\$ 5,000	\$ -	\$ 4,000
51906	ISD-Assistance with Website	\$ 500	\$ 500	\$ 1,000
51907	Computer Equipment Replacement	\$ -	\$ -	\$ 11,225
51911	Postage	\$ 1,000	\$ 2,500	\$ 1,000
51915	Printing	\$ 500	\$ 3,000	\$ 1,000
51916	County Services (Current FY)	\$ 5,700	\$ 20,000	\$ 15,000
51041	Liability Insurance	\$ 4,193	\$ 4,193	\$ 5,200
51924	County Cost Plan Services (Previous FY)	\$ 23,000	\$ 23,000	\$ 25,000
52091	Memberships (CALAFCO)	\$ 9,424	\$ -	\$ 9,800
52111	Office Expense	\$ 4,000	\$ 4,000	\$ 4,000
52181	Business Meals/Supplies		\$ -	\$ -
57015	Major Equipment Replacement	\$ 2,827	\$ 2,827	\$ 2,957
Total Services & Supplies		\$ 255,244	\$ 229,520	\$ 257,482
Total Expenditures		\$ 1,184,294	\$ 1,010,721	\$ 1,291,360

SONOMA LAFCO Adopted Preliminary FY 2026-27 Budget (Updated)

REVENUES

Account	Revenue Source	2025-26 Adopted	Projected 2025-26 Actuals	2026-27 Adopted Preliminary
42601	County	\$ 353,835.00	\$ 353,835.00	\$ 389,218.50
42627	Special Districts	\$ 176,917.00	\$ 176,917.00	\$ 194,608.70
42628	Cities	\$ 353,835.00	\$ 353,835.00	\$ 389,218.50
Total Intergovernmental Revenue		\$ 884,587.00	\$ 884,587.00	\$ 973,045.70
44002	Interest Pooled Cash	\$ 30,000.00	\$ 55,000.00	\$ 40,000.00
45061	Fees for Services	\$ -	\$ 60,000.00	\$ -
47103	Computer Replacement Fund (to off set expense)	\$ -	\$ -	\$ 11,255.00
Other Revenue Sources		\$ 30,000.00	\$ 115,000.00	\$ 51,255.00
Total Projected Revenues		\$ 914,587.00	\$ 999,587.00	\$ 1,024,300.70
Use of Fund Balance		\$ 269,706.60	\$ 11,134.08	\$ 267,059.56
Total Revenue Sources		\$ 1,184,293.60	\$ 1,010,721.08	\$ 1,291,360.26

FUND BALANCE

Beginning 2023-24 Fund Balance	\$ 825,072
Added to Fund Balance	\$ 1,074
Beginning 2024-25 Fund Balance	\$ 826,146
Estimated Addition to Fund Balance	\$ 8,408
Beginning 2025-26 Fund Balance	\$ 834,554
Estimated Addition to Fund Balance	\$ 11,134
Estimated Beginning 2026-27 Fund Balance	\$ 845,688
Estimated Reserve (50% of Fund Balance)	\$ 422,844