

COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington

Auditor-Controller

FROM: Julia Sullivan, Executive Director, Lake Co Res Conserv District

Fund No: _____

SUBJECT: ADOPTED BUDGET FISCAL YEAR 2024-2025

Budget Unit: 331

DATE: July 31, 2024

The Board of Directors of the Lake County Resource Conservation District District DID approve, during their public meeting on August 13, 2024, the following for ADOPTED BUDGET and for ADOPTED RESERVES/DESIGNATIONS for fiscal year 2024-2025.

Authorize Auditor-Controller to adjust Reserves/Designations as necessary:

X or NO

with notification

TOTAL FINANCING USES:

Total Appropriation for Budget Expenditures: <small>(Detail by Category on Pg. 2)</small>	(A)	<u>2,179,409</u>
Increase to Reserves/Designations: <small>(Detail on Pg. 2)</small>	(B)	<u>8,009</u>
Total Uses:		<u>2,187,418</u>

TOTAL FINANCING SOURCES:

Total Fund Balance Available as of: <u>6/30/2024</u>		<u>201,091</u>
Total Anticipated Revenues: <small>(Detail on Pg. 10)</small>		<u>1,986,327</u>
Decrease to Reserves/Designations: <small>(Detail on Pg. 2)</small>	(B)	<u>0</u>
Total Sources:		<u>2,187,418</u>
Variance:		<u>0</u>

Total ADOPTED requirements for Fiscal Year 24/25 (C) 2,187,418

Authorized Signature
(Chairperson of the Board **ONLY**)

Date

For additional Budget information please contact:

Danielle Dizon OR Anna Hollman
Supervising Accountant-Auditor Accountant-Auditor

ADOPTED BUDGET

Budget Summary Worksheet - ADOPTED 2024-25

(Note: Category totals on this form **must** agree with category totals of budget submission.
Use amounts from Recommended +/- changes made on Adopted - District's responsibility).

Total Salaries & Employee Benefits <small>(01-11 THRU 04-00)</small>	<u>730,425</u>
Total Service & Supplies <small>(10-00 THRU 38-00)</small>	<u>1,373,984</u>
Total Other <small>(42-10 THRU 48-00)</small>	<u>0</u>
Total Fixed Assets <small>(60-00 THRU 63-13)</small>	<u>75,000</u>
Sub-Total	<u>2,179,409</u>
Total Contingencies	<u>0</u>

2,179,409
(A)

Increases or Decreases to Reserves/Designations - ADOPTED 2024-25

Description	Balance as of 6/30/24	(B) Increase Amount	(B) Decrease Amount <small>(enter as neg)</small>	Total Budger Yr Reserves/Desgn.
Reserve:				
General		<u>8,009</u>		<u>8,009</u>
Designation:				
Equipment Repl				<u>0</u>
Building				<u>0</u>
Capacity Expansion				<u>0</u>
Medical Svcs/Supps				<u>0</u>
Other (Identify)				<u>0</u>

Must be completed by District for verification by Auditor

Total	(A) <u>2,179,409</u>	+	(B) <u>8,009</u>	=	(C) <u>2,187,418</u>
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Total ADOPTED Appropriation \$ 2,179,409 (A) and total combined increase/decrease to reserves \$ 8,009 (B) constitutes the District's Total ADOPTED Budget financing requirement of \$ 2,187,418 (C) for Fiscal Year 2024-25.

REVENUE SUMMARY
INCREASES/DECREASES FROM RECOMMENDED TO ADOPTED
FISCAL YEAR 2024-25

District Name Lake County Resource Conservation District Budget Unit 331

Account # (xxx.xx-xx)	Title	Recommended	Adopted	Inc/(Dec)
453.54.90	State Aid - Other	884,840	1,039,840	155,000
456.56.30	Other Gov't, County	115,034	125,439	10,405
492.79.82	Other Agencies, Private	136,000	139,000	3,000

two new grant awards
increase contract amount
Additional private revenue

TOTAL 1,135,874 1,304,275 168,405

EXPENDITURE SUMMARY
 INCREASES/DECREASES FROM RECOMMENDED TO ADOPTED
 FISCAL YEAR 2024-25

District Name Lake County Resource Conservation District Budget Unit 331

Account # (xxx.xx-xx)	Title	Recommended	Adopted	Inc/(Dec)	
1.11	Salaries & Wages - Perm	582,350	548,116	(34,234)	Delay in new hires
1.13	Salaries & Wages - Holiday	23,405	50,059	26,654	Increased benefits
2.21	Payroll Taxes - FICA	44,550	41,931	(2,619)	Delay in new hires
2.23	Retirement Contributions	17,470	16,443	(1,027)	Employer 3% match to SIMPLE IRA
3.30	Health Ins compensation	31,800	33,300	1,500	Employer paid health insur compensation
3.39	Insurance - SDI	6,406	6,029	(377)	Delay in new hires
4.00	Workman's Comp	26,424	25,993	(431)	Delay in new hires
22.70	Office Expense - Supplies	2,000	6,000	4,000	Increased Gen Ops office supplies expected
23.80	Professional Services	996,000	1,086,000	90,000	Project contracting support
23.90	Prof Services - Admin	-	50,000	50,000	General operations contracting support
28.30	Spec Dept Supplies	97,212	174,212	77,000	Project Supplies
29.50	Transportation & Travel	13,572	15,572	2,000	Project and Gen Ops travel
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TOTAL		1,841,189	2,053,651	212,466	