

DRAFT

PROPOSED BUDGET FY 2026-2027

	<i>Fund (or line item)</i>	<i>DESCRIPTION</i>	<i>Proposed FY 2026-2027 LAFCO Budget</i>	<i>Proposed FY 2025-2026 LAFCO Budget</i>
Revenues	4000	Fees	\$ 15,000	\$ 15,000
	4100	Fund Balance	\$ -	\$ -
	4120	Revenue - Agency Payments	\$ 625,000	\$ 605,000
	4500	Revenue - From Reserves	\$ -	\$ -
	4700	Revenue Interest	\$ -	\$ -
	(5)	Sub-Total - Revenues	\$ 640,000	\$ 620,000
Employee Expense	5200	Employee Wage - Regular	\$ 320,000	\$ 300,000
	5210	Employee Wage - Temporary	\$ -	\$ -
	5230	Employee Wage - Overtime	\$ -	\$ -
	5310	Flex Benefits	\$ -	\$ -
	5311	Employee Assistance	\$ 500	\$ 500
	5320	Health Insurance (Less In Lieu)	\$ 30,000	\$ 30,000
	5340	Retirement - CALPERS	\$ 30,000	\$ 30,000
	5350	In-Lieu Health Insurance	\$ 4,500	\$ 4,500
	5400	Payroll Tax - Medicare (1.45% of Base)	\$ 3,500	\$ 3,500
	5420	Payroll Tax - SUI/ETT	\$ 1,500	\$ 1,500
	5440	Disability Insurance (.53% of Base)	\$ 1,500	\$ 1,500
	6800	Accrued Leave	\$ 28,500	\$ 28,500
		Additional wages for 3rd full time employee and EO	\$ -	\$ -
	5100	Sub-Total Employee Expenses	\$ 420,000	\$ 400,000
Operating Expense	5450	Workers Comp Insurance	\$ 2,000	\$ 2,000
	5460	General Liability Insurance	\$ 20,000	\$ 30,000
	6000	Information Services	\$ 24,000	\$ 20,000
	6010	County Clerk Fee	\$ 500	\$ 500
	6020	Accounting Services	\$ 15,000	\$ 15,000
	6030	Annual Audit	\$ 18,000	\$ 12,000
	6040	Cell & Telephone Services	\$ 2,000	\$ 2,000
	6050	Copies	\$ 500	\$ 500
	6060	GIS Maps	\$ 500	\$ 500
	6070	Lease Payment - Building	\$ 25,000	\$ 25,000
	6080	Legal Notices	\$ 1,000	\$ 1,000
	6090	Legal Services	\$ 24,000	\$ 24,000
	6100	Memberships	\$ 2,000	\$ 2,000
	6105	Memberships - CALAFCO	\$ 4,500	\$ 4,500
	6210	Office Expense	\$ 2,000	\$ 2,000
	6400	Postage	\$ 1,000	\$ 1,000
	6501	Professional Services	\$ 30,000	\$ 30,000
	6600	Publications	\$ 500	\$ 500
	6705	Rents/Lease - Equipment	\$ 3,000	\$ 3,000
	6710	Utilities	\$ 10,000	\$ 3,000
	6750	Staff Development (incl. Commissioner Development)	\$ 10,000	\$ 15,000
	6770	Transportation	\$ 4,500	\$ 6,500
	(44)	Sub-Total Operating Expense	\$ 200,000	\$ 200,000
	6300	Operating Contingency (10% of operating expenses)	\$ 20,000	\$ 20,000
	(46)	BUDGET TOTAL	\$ 640,000	\$ 620,000

[Policy 2.10.5.c](#) – The Emergency Reserve for FY6-27 will stay at the current balance of the Caltrust account as of March 1, 2026 at \$136,041 that is approximately 21% of the operating budget.

[Policy 2.10.5.e](#) – The Operating Reserve for FY26-27 is the current balance of the Columbia Bank money market account as of March 1, 2026 at \$406,844 that is approximately 64% of the operating budget.