

PROPOSED BUDGET FY 2025-2026

	<i>Fund (or line item)</i>	<i>DESCRIPTION</i>		<i>Proposed FY 2025-2026 LAFCO Budget</i>	<i>Proposed FY 2024-2025 LAFCO Budget</i>
Revenues	4000	Fees		\$ 15,000	\$ 15,000
	4100	Fund Balance		\$ -	\$ 30,000
	4120	Revenue - Agency Payments		\$ 605,000	\$ 575,000
	4500	Revenue - From Reserves		\$ -	\$ -
	4700	Revenue Interest		\$ -	\$ -
	(5)	Sub-Total - Revenues		\$ 620,000	\$ 620,000
Employee Expense	5200	Employee Wage - Regular		\$ 300,000	\$ 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		\$ 400,000	\$ 400,000
Operating Expense	5450	Workers Comp Insurance		\$ 2,000	\$ 2,000
	5460	General Liability Insurance		\$ 30,000	\$ 30,000
	6000	Information Services		\$ 20,000	\$ 20,000
	6010	County Clerk Fee		\$ 500	\$ 1,000
	6020	Accounting Services		\$ 15,000	\$ 15,000
	6030	Annual Audit		\$ 12,000	\$ 10,000
	6040	Cell & Telephone Services		\$ 2,000	\$ 2,000
	6050	Copies		\$ 500	\$ 500
	6060	GIS Maps		\$ 500	\$ 500
	6070	Lease Payment - Building		\$ 25,000	\$ 27,000
	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	\$ 4,000
	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		\$ 3,000	\$ 3,000
	6750	Staff Development (incl. Commissioner Development)		\$ 15,000	\$ 15,000
	6770	Transportation		\$ 6,500	\$ 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		\$ 620,000	\$ 620,000

[Policy 2.10.5.c](#) – The Emergency Reserve for FY25-26 will stay at the current balance of the Caltrust account as of March 1, 2025 at \$130,446.83 that is approximately 21% of the operating budget.

[Policy 2.10.5.e](#) – The Operating Reserve for FY25-26 is the current balance of the Umpqua money market account as of March 1, 2025 at \$276,837.60 that is approximately 45% of the operating budget.