

APPROVED **FINAL PROPOSED BUDGET**

FINAL PROPOSED BUDGET FY 2023-2024					
	Fund (or line item)	DESCRIPTION		Final Proposed FY 2023-2024 LAFCO Budget	Adopted FY 2022-2023 LAFCO Budget
Revenues	4000	Fees		\$ 15,000	\$ 15,000
	4100	Fund Balance		\$ 60,000	\$ 92,598
	4120	Revenue - Agency Payments		\$ 545,000	\$ 506,122
	4500	Revenue - From Reserves		\$ -	\$ -
	4700	Revenue Interest		\$ -	\$ 500
	(5)	Sub-Total - Revenues		\$ 620,000	\$ 614,220
Employee Expense	5200	Employee Wage - Regular		\$ 300,000	\$ 221,148
	5210	Employee Wage - Temporary		\$ -	\$ -
	5230	Employee Wage - Overtime		\$ -	\$ 524
	5310	Flex Benefits		\$ -	\$ 6,000
	5311	Employee Assistance		\$ 500	\$ 385
	5320	Health Insurance (Less In Lieu)		\$ 30,000	\$ 32,371
	5340	Retirement - CALPERS		\$ 30,000	\$ 44,328
	5350	In-Lieu Health Insurance		\$ 4,500	\$ -
	5400	Payroll Tax - Medicare (1.45% of Base)		\$ 3,500	\$ 3,207
	5420	Payroll Tax - SUI/ETT		\$ 1,500	\$ 1,300
	5440	Disability Insurance (.53% of Base)		\$ 1,500	\$ 1,172
	6800	Accrued Leave		\$ 28,500	\$ 28,557
		Additional wages for 3rd full time employee and EO		\$ -	\$ 64,996
	5100	Sub-Total Employee Expenses		\$ 400,000	\$ 403,988
Operating Expense	5450	Workers Comp Insurance		\$ 2,000	\$ 1,725
	5460	General Liability Insurance		\$ 30,000	\$ 26,530
	6000	Information Services		\$ 20,000	\$ 23,760
	6010	County Clerk Fee		\$ 1,000	\$ 625
	6020	Accounting Services		\$ 15,000	\$ 7,188
	6030	Annual Audit		\$ 10,000	\$ 8,450
	6040	Cell & Telephone Services		\$ 2,000	\$ 3,840
	6050	Copies		\$ 500	\$ 480
	6060	GIS Maps		\$ 500	\$ 180
	6070	Lease Payment - Building		\$ 27,000	\$ 24,527
	6080	Legal Notices		\$ 1,000	\$ 726
	6090	Legal Services		\$ 24,000	\$ 22,000
	6100	Memberships		\$ 2,000	\$ 1,850
	6105	Memberships - CALAFCO		\$ 4,000	\$ 3,677
	6210	Office Expense		\$ 2,000	\$ 1,485
	6400	Postage		\$ 1,000	\$ 800
	6501	Professional Services		\$ 30,000	\$ 50,000
	6600	Publications		\$ 500	\$ 387
	6705	Rents/Lease - Equipment		\$ 3,000	\$ 2,136
	6710	Utilities		\$ 3,000	\$ 2,040
	6750	Staff Development (incl. Commissioner Development)		\$ 15,000	\$ 9,000
	6770	Transportation		\$ 6,500	\$ 4,260
	(44)	Sub-Total Operating Expense		\$ 200,000	\$ 195,666
	6300	Operating Contingency (10% of operating expenses)		\$ 20,000	\$ 14,567
	(46)	BUDGET TOTAL		\$ 620,000	\$ 614,220

[Policy 2.10.5.c](#) – The Emergency Reserve for FY23-24 will stay at the current balance of the Caltrust account as of February 28, 2023 at \$118,294.58 that is approximately 19% of the operating budget.