



California State  
Association of Counties

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CSAC Proposed Budget and Salary Schedule

FISCAL YEAR

**2025 - 26**

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CALIFORNIA  
*Counties*



**Officers**

**President**  
Jeff Griffiths  
Inyo County

**1st Vice President**  
Susan Ellenberg  
Santa Clara County

**2nd Vice President**  
Luis Alejo  
Monterey County

**Past President**  
Bruce Gibson  
San Luis Obispo County

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**CEO**  
Graham Knaus

April 3, 2025

TO: CSAC Executive Committee

FR: Supervisor Belia Ramos, CSAC Treasurer  
Chastity Benson, Chief Operating Officer  
Jyoti Tanwar, Controller

**RE: Consideration of the CSAC Proposed Budget and Salary Schedule for FY 2025-26**

**Recommendation**

Approve the CSAC Proposed Budget and Salary Schedule for FY 2025-26.

**Budget Overview:**

The FY 2025-26 Proposed Budget reflects the necessary revenue and expenditure appropriations to advance the Association's mission to serve California's 58 Counties by effectively advocating and partnering with State and Federal agencies to protect counties interests and pursue, develop and implement appropriate policies, laws, and secure adequate resources; develop and equip county leaders to better serve their communities; and communicate the value of the critical work and services provided by counties.

In consultation with Treasurer Ramos, CSAC staff is pleased to recommend a spending plan based on effectively supporting operational needs and addressing rising costs and high inflation rates, while ensuring readiness for unexpected emergencies or other potential impacts from an economic downturn.

The FY 2025-26 Proposed Budget continues to build on policy initiatives implemented over the past several years with the overall goal of ensuring that the Association's fiscal condition is further strengthened. As reflected in the projections for CSAC Operational Reserves and the Capital Improvement Fund (attached), the adherence and execution of these fiscal policies has enabled the organization to be better prepared and support the needs of all 58 counties.

The budget plan is prepared to meet the following organizational priorities:

- Align the Association's expenditures with projected revenues while meeting critical objectives across all areas including advocacy, public affairs, litigation program, member engagement and the California Counties Foundation;
- Support organizational needs, advocacy priorities, conferences, county visits and regional meetings, the Challenge Awards program, and provide financial support to the California Counties Foundation to continue the success of the CSAC Institute and CSAC Grants Initiative;
- Per Board policy, the annual 3% Cost of Doing Business (CODB) dues adjustment will be allocated to help offset operational cost increases and CSAC will assist counties that request financial support or need flexibility to make payments;
- Establishment of a 4% budget appropriation to allow for an operating margin to address the impact of rising costs, higher inflation and/or unforeseen impacts from an economic downturn;
- Continue to adhere to the policy of utilizing one-time funding to support counties priorities and organizational objectives such as pursuing a public affairs and member engagement strategy to enhance

CSAC's ability to maximize its representation and brand as a premier advocacy and membership organization in California.

CSAC staff will closely monitor and analyze budget expenditures and revenues to identify and address concerns as they arise. In close coordination with the Treasurer, CEO and COO we will ensure that CSAC Officers and the Executive Committee are kept apprised of any significant developments.

### **FY 2025-26 Proposed Budget Highlights**

#### Revenues

- A 3% Cost of Doing Business adjustment is included in the Proposed Budget effective July 1, 2025.
- Membership dues represent approximately 32% of total revenues to support CSAC operations.
- Decline in rental income due to Los Angeles County and San Diego county's vacating the CSAC property.
- The Finance Corporation contribution to CSAC has increased to \$5 million.
- The Corporate Associates Program is projected to generate \$450,000 in net revenue.
- Establishes a 4% contingency appropriation to allow for an operating margin to address unanticipated operational needs during the budget year.

#### Expenses

- Appropriates a net 8% increase to Salaries & Employee Benefits to fund cost of living adjustments, retirement contribution rates and unavoidable employee benefit costs (health, dental, vision, unemployment, workers compensation, etc.). Authorizes the CEO to approve salary increases as merited.
- Includes \$300,000 to support the California Counties Foundation.
- Reflects \$100,000 to support CSAC public affairs and member engagement priorities.
- Allocates \$101,500 for the CSAC Employee Professional Development Program to invest in staff retention efforts, training, continuing education, and professional growth opportunities.
- Increases the NACo meetings and travel budget by \$40,000 due to anticipated rise in travel cost.
- Allocating \$788,000 to support building renovation interim housing.
- Increase CSAC's contribution by \$138,000 to support the continued growth of the litigation program.

#### Reserves

- The Operating Reserve at the end of FY 2025-26 is projected to be \$10.06 million.
- The Capital Improvement Fund (CIF) balance at the end of FY 2025-26 will be \$870,000.
- Operating and CIF reserve projections meet and exceed CSAC's 6-month reserve policy target.

### **Salary Schedule**

The Salary Schedule incorporates CSAC staff salaries and the pay ranges of each affiliate within the broader CSAC salary schedule. Adoption of the Salary Schedule is required each year for compliance with CalPERS requirements to enable eligible retiring CSAC employees to receive earned benefits from CalPERS, or from other participating public retirement systems. CSAC employees are members of the San Bernardino County Employee Retirement System (SBCERA) which has a reciprocal retirement system agreement with CalPERS.

**Attachments**

1. FY 2025-26 Proposed Budget
2. Year-end Reserves and Capital Improvement Fund Chart
3. FY 2024-25 Budget Status Report (current year)
4. FY 2025-26 Salary Schedule
5. Definitions and explanation of budget accounts

**California State Association of Counties  
FY 2025-26 Proposed Budget**

	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2024-25 Projected Year End</b>	<b>FY 2025-26 Proposed Budget</b>
<b>Revenues:</b>				
Membership Dues	\$ 3,638,990	\$ 3,748,160	\$ 3,748,607	\$ 3,861,065
Finance Corp Participation	4,800,000	4,800,000	5,300,000	5,000,000
Finance Corp Corporate Associates	400,000	400,000	400,000	450,000
Rental Income	196,609	201,020	200,808	74,624
Administrative Miscellaneous	927,440	1,200,620	1,462,520	1,415,574
CSAC Conferences	581,000	764,520	682,435	709,000
Domestic Violence Grant Program	383,146	180,990	180,990	0 <sup>(1)</sup>
Litigation Program	557,499	557,499	557,499	698,114
<b>Total Revenues</b>	<b>\$ 11,484,684</b>	<b>\$ 11,852,809</b>	<b>\$ 12,532,859</b>	<b>\$ 12,208,377</b>
<b>Expenditures:</b>				
Salaries & Employee Benefits	\$ 7,228,412	\$ 7,742,608	\$ 6,957,959	\$ 7,521,642
County Visits & Outreach	174,000	201,000	144,747	168,000
Leadership Outreach	160,000	180,000	200,000	210,000
NACo Meetings & Travel	224,000	176,500	211,944	279,500
Public Affairs/Communications	221,150	183,500	445,190 <sup>(2)</sup>	229,700
Conferences & Regional Meetings	813,850	1,080,900	1,043,970	1,050,750
Facilities	347,430	354,430	271,052	206,042
Office Operations	779,345	808,640	888,867 <sup>(3)</sup>	865,463
Organizational Partnerships	180,000	115,000	130,000	110,000
Professional Services	639,900	796,640	968,383 <sup>(4)</sup>	930,715
Domestic Violence Grant Program	383,146	180,990	180,990	0 <sup>(1)</sup>
Litigation Program	508,451	519,601	528,030	692,682
California Counties Foundation/Institute	575,000	568,000	400,000	300,000
<b>Total Expenditures</b>	<b>\$ 12,234,684</b>	<b>\$ 12,907,809</b>	<b>\$ 12,371,132</b>	<b>\$ 12,564,494</b>
<b>Net Profit/Loss Before Exceptional item</b>	<b>-\$750,000</b>	<b>-\$1,055,000</b>	<b>\$161,727</b>	<b>-\$356,117</b>
Exceptional Item: Interim Housing	0	0	0	788,000 <sup>(5)</sup>
<b>Net Profit/Loss Before Appropriation</b>	<b>-\$750,000</b>	<b>-\$1,055,000</b>	<b>\$161,727</b>	<b>-\$1,144,117</b>
<b>Appropriation from Reserves</b>				
Appropriation for County Priority Initiatives	500,000	250,000	250,000	0
Appropriation from Capital Improvement Fund	250,000	250,000	88,273	788,000 <sup>(5)</sup>
Operating Margin Carryover		555,000	(500,000)	500,000 <sup>(6)</sup>
<b>YEAR END FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$143,883</b>

(1) Domestic Violence Program is fully-funded by grants from Blue Shield of CA. This program will end on June 30, 2025

(2) Increase in public Affairs due to Lucas Public Affairs consulting

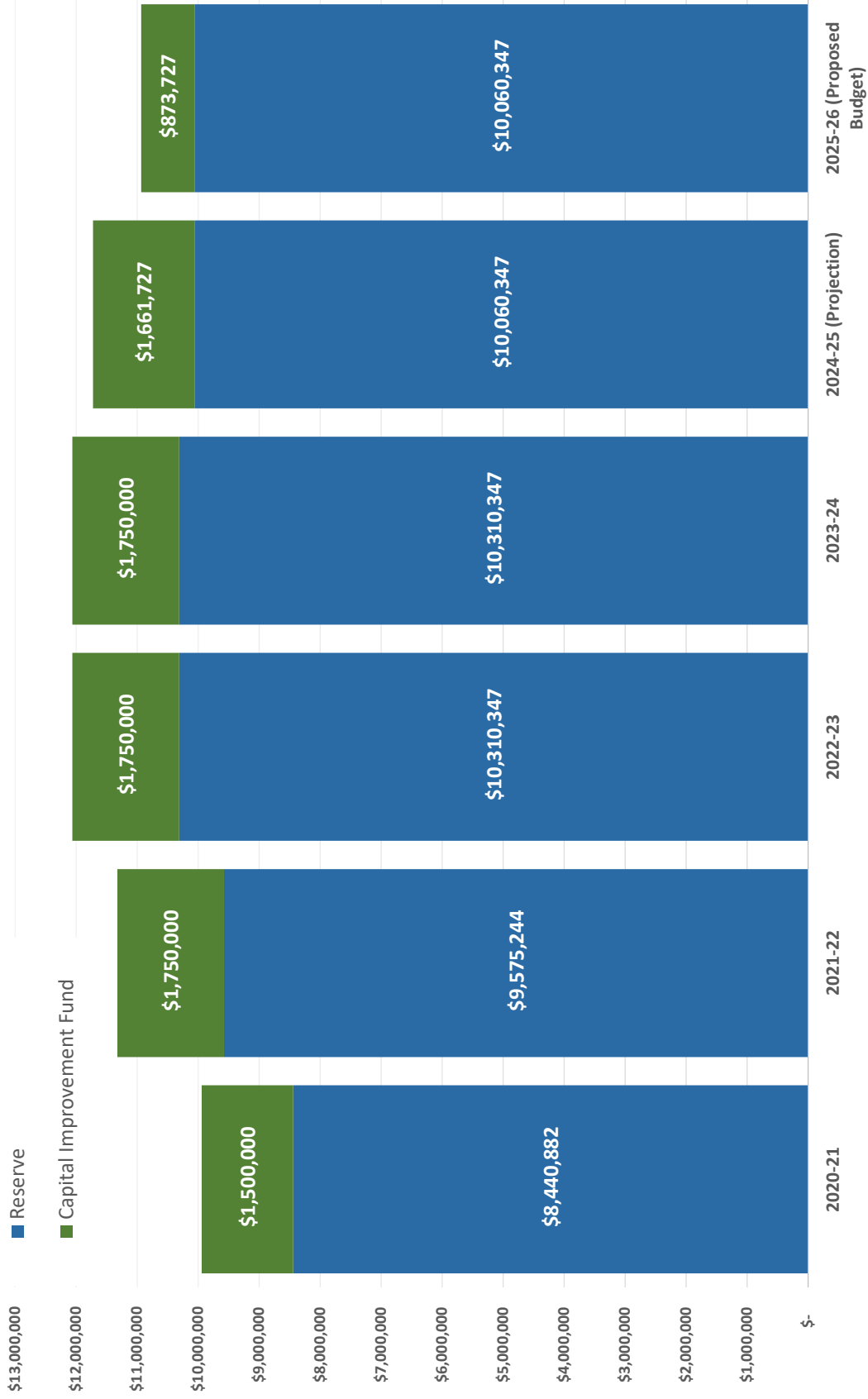
(3) Laptop refresher in FY 23-24 and 24-25

(4) Professional Services includes cost of hiring employees through staffing agency on temporary basis.

(5) Allocating \$788,000 to support building renovation interim housing from the Capital Improvement Fund.

(6) Appropriation of 4% of revenues for an operating margin to address unanticipated impacts from an economic downturn

## CSAC YEAR-END RESERVES FY 2020-21 THROUGH FY 2025-26



# California State Association of Counties

## Budget Status Report July 2024 thru January 2025

	FY 2024-25 Adopted Budget	Year to Date Actual Through Jan 31, 2025	YTD % of Budget
<b>Revenues:</b>			
Membership Dues	\$ 3,748,160	\$ 3,685,896	98%
Finance Corp Participation	4,800,000	2,800,000	58%
Finance Corp Corporate Associates	400,000	-	0% <sup>(1)</sup>
Rental Income	201,020	117,137	58%
Administrative Miscellaneous	1,200,620	892,396	74%
CSAC Conferences	764,520	528,435	69%
Domestic Violence Grant Program	180,990	41,100	23% <sup>(2)</sup>
Litigation Program	557,499	511,656	92%
Appropriation for County Priority Initiatives	250,000	-	0%
Appropriation from Capital Improvement Fund	250,000	-	0%
Operating Margin Carryover	555,000	-	0%
<b>Total Revenues</b>	<b>\$ 12,907,809</b>	<b>\$ 8,576,620</b>	<b>66%</b>
<b>Expenditures:</b>			
Salaries & Employee Benefits	\$ 7,742,608	\$ 3,870,284	50%
County Visits & Outreach	201,000	92,939	46%
Leadership Outreach	180,000	145,221	81%
NACo Meetings & Travel	176,500	80,282	45%
Public Affairs/Communications	183,500	220,209	120% <sup>(5)</sup>
Conferences & Regional Meetings	1,080,900	809,310	75%
Facilities	354,430	139,690	39%
Office Operations	808,640	613,448	76% <sup>(3)</sup>
Organizational Partnerships	115,000	101,575	88%
Outside Contracts	796,640	687,835	86% <sup>(4)</sup>
Domestic Violence Grant Program	180,990	41,100	23% <sup>(2)</sup>
Litigation Program	519,601	299,791	58%
California Counties Foundation/Institute	568,000	-	0%
Operating Margin Carryover	-	-	
<b>Total Expenditures</b>	<b>\$ 12,907,809</b>	<b>\$ 7,101,684</b>	<b>55%</b>
<b>YEAR END FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 1,474,936</b>	

(1) Revenue from the Corporate Associates Program is reconciled and posted at the end of the fiscal year.

(2) Reflects Blue shield of CA grant funding received and expended for the DV Program, No

(3) Laptop refresher in FY 23-24 and 24-25

(4) Outside Contract includes cost of hiring employees through staffing agency on temporary basis.

(5) Includes cost of public affairs consulting

**California State Association of Counties®**  
**Proposed Annual Salary Ranges**  
**FY 2025-2026**

<b>Job Position Category</b>	<b>Annual Salary Minimum*</b>	<b>Annual Salary Maximum*</b>
EXECUTIVE DIRECTOR / CHIEF OFFICER	150,000	450,000
DIRECTOR	100,000	250,000
SENIOR LEGISLATIVE ADVOCATE	150,000	250,000
LEGISLATIVE ADVOCATE	100,000	200,000
FINANCIAL CONTROLLER	90,000	165,000
MANAGER	90,000	165,000
SENIOR LEGISLATIVE ANALYST	70,000	120,000
EXECUTIVE ASSISTANT	70,000	120,000
ANALYST / LEGISLATIVE ANALYST	60,000	115,000
COORDINATOR	60,000	105,000
SENIOR ACCOUNTANT	90,000	105,000
ACCOUNTANT	60,000	92,000
SENIOR ADMINISTRATIVE ASSISTANT	60,000	90,000
ADMINISTRATIVE ASSISTANT	45,000	75,000

The salary ranges above include both CSAC staff salaries and those of affiliate organizations.

\* Effective July 1, 2025



# California State Association of Counties®

## FY 2025-26 Proposed Budget

Account	Explanations
<b><u>Revenue:</u></b>	
<b>Membership Dues</b>	Annual dues from counties. Per the CSAC Board Policy, a 3% Cost of Doing Business Adjustment will be applied annually.
<b>Finance Corporation Participation</b>	CSAC Finance Corporation contributions to CSAC.
<b>Corporate Associates Program</b>	Corporate Associates Program net revenue.
<b>Rental Income</b>	Rental income for leased space at the CSAC Building - 1100 K Street.
<b>Administrative Miscellaneous</b>	1) Administration fees collected from CSAC affiliates for payroll and benefit services; 2) Sales of CSAC rosters, mailing list and labels; 3) Printing and copying revenue generated by the CSAC Printshop; 4) Interest income from bank and Cal Trust accounts; 5) Contract for computer services with LA County; 6) Fees from job advertising on CSAC website; 7) Challenge awards.
<b>CSAC Conferences</b>	Registration fees for CSAC Annual Conference and Legislative Conference.
<b>Domestic Violence Grant Program</b>	Pursuant to AB 372, CSAC secured grants from Blue Shield of California.
<b>Litigation Program</b>	Funded by a separate fee to support CSAC's advocacy in state and federal courts, and to coordinate litigation involving multiple counties. Includes in-house general counsel legal services.
<b><u>Expenditures:</u></b>	
<b>Salaries/Benefits</b>	1) Salaries reflect COLA and authority for potential merit increase; 2) SBCERA retirement cost; 3) Benefits include health, dental, vision, life insurance, EAP, and workers' comp; 4) Payroll tax; 5) Auto allowance; 6) Parking; 7) 50% of wellness program.
<b>County Visits &amp; Outreach</b>	All business expenses for CSAC staff.
<b>Leadership Outreach</b>	All business expenses for CSAC Board of Directors, Officers, and Executive Committee.
<b>Naco Meetings &amp; Travel</b>	Costs associated with all CSAC staff and board members to attend NACo supported events including WIR and NCCAE.

# California State Association of Counties®

## FY 2025-26 Proposed Budget

### Public Affairs/Communications

Costs associated with 1) CSAC roster; 2) Challenge awards; 3) Legislative bulletin; 4) Website; 5) Strategic communications.

### CSAC Conferences & Regional Meetings

Annual Conference, Legislative Conference, and Regional Meeting expenses.

### Facilities

Maintenance of 1100 K Street. Costs include repairs, utilities, insurance, janitorial, and property taxes.

### Office Operations

Office operations expenses, including 1) Internet and phones; 2) Membership fees; 3) Office supplies; 4) Postage and delivery; 5) Computers and equipment expenses; 6) Staff professional development; 7) IT services.

### Organizational Partnerships

Contributions to Institute for Local Government (ILG). Also, it includes contributions in support of the county government.

### Outside Contracts

Legal, consulting, accounting services, and professional services (such as federal advocacy services).

### Domestic Violence Grant Program

Pursuant to AB 372, CSAC secured grants from Blue Shield of California.

### Litigation Program

All costs associated with the Litigation Coordination Program, and in-house general counsel legal services.

### California Counties Foundation/Institute

Contribution to California Counties Foundation Institute and Grants Initiative to assist in the facilitation of programs.

### Additional Information

#### Capital Improvement Fund

Reserve fund created for CSAC's facility capital improvements to prepare for major renovations, maintenance repairs, and/or unexpected facility costs during the year.

#### Operating Reserves

CSAC General Reserve Fund Policy requires a minimum of 6 months of the operating budget.

#### Salary Schedule

The CSAC Salary Schedule reflects salary ranges for approved budgeted staff positions. Approval of the salary schedule is required for compliance with reciprocal retirement agreements between participating retirement systems.