

Patrick Jones  
County Member

Janice Powell  
City Member

Tim Garman  
County Member

Tenessa Audette  
City Member

Mary Rickert  
County Member Alternate

Stan Neutze  
City Member Alternate



Fred Ryness  
Special District Member

Ronnean Lund  
Special District Member

Rosemary Smith  
Special District Alternate

Larry Russell  
Public Member

Michael Spencer  
Public Member Alternate

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## AGENDA ITEM 8.A.

**Date:** June 6, 2024

**From:** George Williamson, Senior Advisor

**Subject:** **Final FY 2024-25 Budget**

The Commission will consider adopting the final budget for FY 2024-25.

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### BACKGROUND

Under California Government Code Section 56381, LAFCoS are responsible for annually adopting a proposed budget by May 1st and a final budget by June 15th. State law specifies the proposed and final budgets shall, at a minimum, be equal to the budget adopted for the previous fiscal year unless LAFCo finds the reduced costs will nevertheless allow agency to fulfill its prescribed regulatory and planning duties.

### DISCUSSION

At a public hearing on Monday, April 8, 2024, the proposed FY 2024-25 budget was approved by the Commission. The budget proposes a small increase in member contributions similar to prior years' budgets. The proposed FY 2024-25 budget was provided to all member agencies via mail. No comments on the proposed budget were received. At this time, the Commission will conduct a public hearing to adopt the final budget for FY 2024-25.

Two minor adjustments to the budget were made to reflect the annual cost for PO Box rental (\$140) since the proposed budget only included the semi-annual cost for rental (\$70). The total for Tools/Equipment/Software was subsequently reduced by \$70.

### RECOMMENDATION

Staff recommends the Commission review the final budget for FY 2024-25 and consider adoption.

*"I move to adopt Resolution 2024-02 approving the final FY 2024-25 budget and direct the Executive Officer to submit the final budget to the County Auditor's Office."*

### Attachments:

Attachment A - Final FY 2024-25 Budget

Attachment B - Draft Resolution 2024-02

Final FY 2024-2025 Shasta LAFCO Budget

BUDGET CATEGORIES	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24 Amended	Final FY 2024/25
<b>REVENUES</b>					
CD Interest	\$0	\$0	\$0	\$0	\$0
Funding Agencies' Apportionments					
<i>Cities</i>	\$68,200	\$68,200	\$69,500	\$69,500	\$70,500
<i>Shasta County</i>	\$68,200	\$68,200	\$69,500	\$69,500	\$70,500
<i>Special Districts</i>	\$68,200	\$68,200	\$69,500	\$69,500	\$70,500
Total Apportionments	\$204,600	\$204,600	\$208,500	\$208,500	\$211,500
<b>TOTAL REVENUES</b>	<b>\$204,600</b>	<b>\$204,600</b>	<b>\$208,500</b>	<b>\$208,500</b>	<b>\$211,500</b>
		0%	2%	0%	1.44%
<b>EXPENSES</b>					
Payroll, Benefits & Retirement Payout					
Employer Expenses					
<i>Clerk/Administrator</i>	\$36,260	\$32,800	\$35,000	\$1,000	\$0
<i>CalPERS Annual Payout<sup>1</sup></i>	\$50,498	\$50,498	\$50,498	\$50,498	\$50,500
<i>Employer Taxes</i>	\$1,784	\$6,030	\$6,300	\$300	\$0
Total Employer Expense	\$88,542	\$89,328	\$91,798	\$51,798	\$50,500
<b>Total Payroll, Benefits &amp; Retirement</b>	<b>\$88,542</b>	<b>\$89,328</b>	<b>\$91,798</b>	<b>\$51,798</b>	<b>\$50,500</b>
Professional Services					
Executive Officer & Staffing Services					
<i>Executive Officer and Clerk</i>	\$51,000	\$52,500	\$57,500	\$84,000	\$84,000
<i>MSR/SOI Preparation</i>	\$29,160	\$25,660	\$20,260	\$19,000	\$25,000
<i>GIS Services</i>	\$5,500	\$4,000	\$4,500	\$4,500	\$5,000
Total EO and Staffing Services	\$85,660	\$82,160	\$82,260	\$107,500	\$114,000
Legal Counsel Services	\$10,000	\$10,000	\$12,500	\$12,500	\$12,500
Website Hosting and Maintenance	\$720	\$720	\$120	\$2,000	\$2,000
Information/Technology (IT) Services	\$250	\$250	\$750	\$3,000	\$2,000
Fiscal Audit Services (Biannual)	\$0	\$5,500	\$0	\$8,500	\$8,500
<b>Total Professional Services</b>	<b>\$96,630</b>	<b>\$98,630</b>	<b>\$95,630</b>	<b>\$133,500</b>	<b>\$139,000</b>
Office & Supplies					
Rent	\$6,000	\$7,200	\$7,200	\$7,200	\$7,200
PO Box Rental					\$140
Communications (Phone/Internet)	\$1,420	\$1,620	\$1,620	\$2,500	\$1,620
Tools/ Equipment/ Software	\$378	\$0	\$1,012	\$1,500	\$1,230
Office Cleaning	\$420	\$0	\$0	\$0	\$0
Office Supplies Expense	\$1,150	\$950	\$1,300	\$1,000	\$600
Postage, Shipping & Printing	\$690	\$640	\$600	\$600	\$610
<b>Total Office Services &amp; Supplies</b>	<b>\$10,058</b>	<b>\$10,410</b>	<b>\$11,732</b>	<b>\$12,800</b>	<b>\$11,400</b>
Memberships and Fees					
Bank & Transfer Fees	\$120	\$300	\$300	\$300	\$300
CALAFCO Membership	\$4,850	\$3,650	\$4,000	\$4,000	\$4,000
CSDA Membership	\$0	\$0	\$0	\$1,250	\$1,300
SDRMA Liability Insurance	\$3,400	\$3,900	\$3,900	\$3,712	\$3,800
Legal Notices	\$1,000	\$1,000	\$1,140	\$1,140	\$1,200
Total Memberships & Fees	\$9,370	\$8,850	\$9,340	\$10,402	\$10,600
<b>TOTAL EXPENSES</b>	<b>\$204,600</b>	<b>\$207,218</b>	<b>\$208,500</b>	<b>\$208,500</b>	<b>\$211,500</b>
Total Gain/(Loss)	\$0	-\$2,618	\$0	\$0	\$0
Contingency Fund					
Contingency Deposit	\$0	\$0	\$0	\$0	\$0
Contingency Withdrawal	\$0	\$2,618	\$0	\$0	\$0
<b>Contingency Balance</b>	<b>\$8,804</b>	<b>\$6,186</b>	<b>\$6,186</b>	<b>\$6,186</b>	<b>\$6,186</b>

1 - Annual payment for prior executive officer retirement plan. As of FY2024-25 there are three more annual payments.

**SHASTA LOCAL AGENCY FORMATION COMMISSION**  
**RESOLUTION 2024-02**  
**ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2024/2025**

**WHEREAS**, the Shasta Local Agency Formation Commission is required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 to adopt a final budget for the next fiscal year no later than June 15; and

**WHEREAS**, the Commission adopted a Draft Budget at a noticed public hearing on April 8, 2024, as recommended by the Executive Committee with a \$3,000 (1.44%) increase in member contributions; and

**WHEREAS**, at the direction of the Commission, the Executive Officer did circulate the Draft Budget to each of the contributing member agencies for review and comment; and

**WHEREAS**, no comments on the Draft Budget were received by local funding agencies; and

**WHEREAS**, the Final Budget for Fiscal Year 2024/2025 was presented to the Commission in the manner provided by law at a noticed public hearing on June 6, 2024; and

**WHEREAS**, the Commission determined the Final Budget's projects, staffing, and program costs of the agency were represented as accurately and appropriately as is possible; and

**NOW THEREFORE, IT IS RESOLVED, DETERMINED AND ORDERED** as follows:

1. The Final Budget for Fiscal Year 2024/2025 as outlined in Exhibit A is approved.
2. The overall operating costs provided in the Final Budget will allow the Commission to fulfill its regulatory and planning responsibilities as required under Government Code Section 56381(a).
3. The adopted Final Budget for Fiscal Year 2024/25 as outlined in Exhibit A will be circulated to local funding agencies and the County Auditor as required under Government Code Section 563819(a).
4. The Shasta County Auditor-Controller is authorized to apportion the budget as specified in Government Code Section 56381(b) and request payment from the County and each City and each contributing Special District no later than July 1, 2024 as specified in Government Code 56381(c).
5. If the County, a City, or Special District does not remit its required payment within 60 days, the County Auditor is requested to collect an equivalent amount from property tax, fee or eligible revenue owed the County, City, or Special District as described in Government Code Section 56381(c).

**THE FOREGOING RESOLUTION** was introduced at a regular meeting of Shasta LAFCO on the 6<sup>th</sup> day of June 2024, and adopted by the following vote:

AYES:

NOES:

ABSTAINS:

ABSENT:

Dated: \_\_\_\_\_

\_\_\_\_\_  
*Larry Russell, Chair*  
Shasta Local Agency Formation Commission

**Attest:**

Dated: \_\_\_\_\_

\_\_\_\_\_  
*George Williamson, Senior Advisor*  
Shasta Local Agency Formation Commission