

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 Section 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 6th day of June 2024, and adopted by the following vote:

AYES: Audette, Ryness, Lund, Russell

NOES: 0

ABSTAINS: 0

ABSENT: Jones, Garman, Powell

Dated: June 6 2024



Larry Russell, Chair
Shasta Local Agency Formation Commission

Attest:

Dated: June 6 2024



George Williamson, Senior Advisor
Shasta Local Agency Formation Commission

Final FY 2024-2025 Shasta LAFCO Budget

Exhibit A

BUDGET CATEGORIES	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24 Amended	Final FY 2024/25
REVENUES					
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
TOTAL REVENUES	\$204,600	\$204,600	\$208,500	\$208,500	\$211,500
		0%	2%	0%	1.44%
EXPENSES					
Payroll, Benefits & Retirement Payout					
Employer Expenses					
<i>Clerk/Administrator</i>	\$36,260	\$32,800	\$35,000	\$1,000	\$0
<i>CalPERS Annual Payout¹</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
Total Payroll, Benefits & Retirement	\$88,542	\$89,328	\$91,798	\$51,798	\$50,500
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
Total Professional Services	\$96,630	\$98,630	\$95,630	\$133,500	\$139,000
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
Total Office Services & Supplies	\$10,058	\$10,410	\$11,732	\$12,800	\$11,400
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
TOTAL EXPENSES	\$204,600	\$207,218	\$208,500	\$208,500	\$211,500
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
Contingency Balance	\$8,804	\$6,186	\$6,186	\$6,186	\$6,186

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