

Proposed FY 2025-2026 Shasta LAFCO Budget

BUDGET CATEGORIES	FY 2022/23	FY 2023/24	FY 2023/24 Amended	FY 2023/24 Actuals	FY 2024/25 Adopted	FY 2024/25 8-mo Actual	Proposed FY 2025/26	% difference
REVENUES								
CD Interest	\$0	\$0	\$0	\$0	\$0	\$381	\$0	
Savings Interest				\$7	\$0	\$1	\$0	
Funding Agencies' Apportionments								
<i>Cities</i>	\$68,200	\$69,500	\$69,500	\$69,500	\$70,500	\$70,500	\$71,900	2.0%
<i>Shasta County</i>	\$68,200	\$69,500	\$69,500	\$69,500	\$70,500	\$70,500	\$71,900	2.0%
<i>Special Districts</i>	\$68,200	\$69,500	\$69,500	\$69,500	\$70,500	\$70,500	\$71,900	2.0%
Total Apportionments	\$204,600	\$208,500	\$208,500	\$208,500	\$211,500	\$211,500	\$215,700	2.0%
TOTAL REVENUES	\$204,600	\$208,500	\$208,500	\$208,500	\$211,500	\$211,882	\$215,700	2.0%
<i>Increase from prior FY</i>	0%	2%	~	~	1.44%	~	1.99%	
EXPENSES								
Payroll, Benefits & Retirement Payout								
Employer Expenses								
<i>Clerk/Administrator</i>	\$32,800	\$35,000	\$1,000	\$1,550	\$0	\$0	\$0	
<i>CalPERS Annual Payout¹</i>	\$50,498	\$50,498	\$50,498	\$50,498	\$50,500	\$50,498	\$50,500	0.0%
<i>Employer Taxes</i>	\$6,030	\$6,300	\$300	\$84	\$0	-\$84	\$0	
Total Employer Expense	\$89,328	\$91,798	\$51,798	\$52,132	\$50,500	\$50,414	\$50,500	0.0%
Total Payroll, Benefits & Retirement	\$89,328	\$91,798	\$51,798	\$52,132	\$50,500	\$50,414	\$50,500	0.0%
Professional Services								
Executive Officer & Staffing Services								
<i>Executive Officer and Clerk</i>	\$52,500	\$57,500	\$84,000	\$87,742	\$84,000	\$64,591	\$86,000	2.4%
<i>MSR/SOI Preparation</i>	\$25,660	\$20,260	\$19,000	\$21,815	\$25,000	\$14,991	\$28,000	12.0%
<i>GIS Services</i>	\$4,000	\$4,500	\$4,500	\$2,475	\$5,000	\$218	\$5,000	0.0%
Total EO and Staffing Services	\$82,160	\$82,260	\$107,500	\$112,032	\$114,000	\$79,799	\$119,000	4.4%
Legal Counsel Services	\$10,000	\$12,500	\$12,500	\$11,161	\$12,500	\$2,669	\$12,500	0.0%
Website Hosting and Maintenance	\$720	\$120	\$2,000		\$2,000	\$777	\$2,000	0.0%
Information/Technology (IT) Services	\$250	\$750	\$3,000	\$1,124	\$2,000	\$109	\$2,000	0.0%
Fiscal Audit Services (Biannual)	\$5,500	\$0	\$8,500	\$525	\$8,500	\$0	\$8,500	0.0%
Total Professional Services	\$98,630	\$95,630	\$133,500	\$124,843	\$139,000	\$83,354	\$144,000	3.6%
Office & Supplies								
Rent	\$7,200	\$7,200	\$7,200	\$7,800	\$7,200	\$4,800	\$600	-91.7%
PO Box Rental					\$140	\$0	\$150	7.1%
Communications (Phone/Internet)	\$1,620	\$1,620	\$2,500	\$1,537	\$1,620	\$1,397	\$150	-90.7%
Tools/ Equipment/ Software	\$0	\$1,012	\$1,500	\$1,209	\$1,230	-\$246	\$1,300	5.7%
Storage Space	\$0	\$0	\$0		\$0		\$1,800	New
Office Supplies Expense	\$950	\$1,300	\$1,000	\$102	\$600		\$100	-83.3%
Postage, Shipping & Printing	\$640	\$600	\$600		\$610		\$700	14.8%
Total Office Services & Supplies	\$10,410	\$11,732	\$12,800	\$10,648	\$11,400	\$5,950	\$4,800	-57.9%
Memberships and Fees								
Bank & Transfer Fees	\$300	\$300	\$300	\$277	\$300	\$157	\$500	66.7%
Conferences/ Sponsorships	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	New
CALAFCO Membership	\$3,650	\$4,000	\$4,000	\$7,993	\$4,000	\$0	\$4,200	5.0%
CSDA Membership	\$0	\$0	\$1,250		\$1,300	\$1,351	\$1,500	15.4%
SDRMA Liability Insurance	\$3,900	\$3,900	\$3,712	\$9,316	\$3,800	\$0	\$4,000	5.3%
Legal Notices	\$1,000	\$1,140	\$1,140	\$139	\$1,200	\$93	\$1,200	0.0%
Total Memberships & Fees	\$8,850	\$9,340	\$10,402	\$17,725	\$10,600	\$1,601	\$16,400	54.7%
TOTAL EXPENSES	\$207,218	\$208,500	\$208,500	\$205,348	\$211,500	\$141,319	\$215,700	2.0%
Total Gain/(Loss)	-\$2,618	\$0	\$0	\$3,152	\$0	\$70,564	\$0	
Contingency Fund								
Contingency Deposit	\$0	\$0	\$0	\$3,152	\$0	\$0	\$0	
Contingency Withdrawal	\$2,618	\$0	\$0	\$0	\$0	\$0	\$0	
Contingency Balance	\$6,186	\$6,186	\$6,186	\$9,338	\$9,338	\$9,338	\$9,338	

1 - Annual payment for prior executive officer retirement plan. As of FY2025-26 there are two more annual payments.

APPLICATION COSTS	FY2021-22 Actuals	FY2022-23 Actuals	FY2023-24 Actuals	FY2024-25 8-mo Actuals
REVENUES				
Application Fees	22,563.38	\$54,986.97	\$3,280.00	\$3,226.00
Other	0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$22,563.38	\$54,986.97	\$3,280.00	\$3,226.00
EXPENSES				
Staff Time	\$16,317.32	\$26,220.00	\$22,197.50	\$2,320.00
Legal Services	\$1,320.00	\$3,077.00	\$0.00	\$0.00
CDFW Fees	\$1,150.00	\$81.00	\$0.00	\$0.00
BOE Filing Fees	\$0.00	\$0.00	\$0.00	\$4,885.00
Public Hearing Notice	\$479.75	\$341.00	\$0.00	\$0.00
Other	\$874.68	\$92.00	\$0.00	\$0.00
TOTAL EXPENSES	\$20,141.75	\$29,811.00	\$22,197.50	\$7,205.00
Total Gain/ (Loss)	\$2,421.63	\$25,175.97	(\$18,917.50)	(\$3,979.00)