

**SHASTA LOCAL AGENCY FORMATION COMMISSION**

**RESOLUTION 2025-03  
ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2025/2026**

**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 3, 2025, as recommended by the Executive Committee with a \$4,200 (1.99%) increase in member contributions; and

**WHEREAS**, comments were received during the Public Hearing and incorporated into the draft budget prior to adoption; and

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

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

**WHEREAS**, the Final Budget for Fiscal Year 2025/2026 was presented to the Commission in the manner provided by law at a noticed public hearing on June 5, 2025; 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 2025/2026 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 2025/26 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, 2025 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 5<sup>th</sup> day of June 2025, and adopted by the following vote:

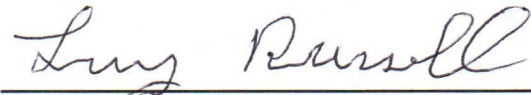
AYES: Harmon, Kelstrom, Baugh, Ryness, Russell

NOES: none

ABSTAINS: Lund

ABSENT: Littau

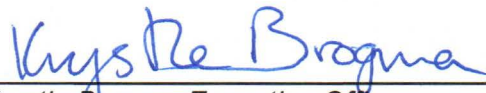
Dated: June 5, 2025



Larry Russell, Chair  
Shasta Local Agency Formation Commission

**Attest:**

Dated: June 5, 2025



Krystle Brogna, Executive Officer  
Shasta Local Agency Formation Commission

Exhibit A

Adopted FY 2025-2026 Shasta LAFCO Budget

| BUDGET CATEGORIES                               | FY 2022/23       | FY 2023/24       | FY 2023/24<br>Amended | FY 2023/24<br>Actuals | FY 2024/25<br>Adopted | FY 2024/25<br>9-mo Actual | Final<br>FY 2025/26 | %<br>difference |
|---|------------------|------------------|-----------------------|-----------------------|-----------------------|---------------------------|---------------------|-----------------|
| <b>REVENUES</b>                                 |                  |                  |                       |                       |                       |                           |                     |                 |
| 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%            |
| <b>TOTAL REVENUES</b>                           | <b>\$204,600</b> | <b>\$208,500</b> | <b>\$208,500</b>      | <b>\$208,500</b>      | <b>\$211,500</b>      | <b>\$211,883</b>          | <b>\$215,700</b>    | 2.0%            |
| <i>Increase from prior FY</i>                   | 0%               | 2%               | ~                     | ~                     | 1.44%                 | ~                         | 1.99%               |                 |
| <b>EXPENSES</b>                                 |                  |                  |                       |                       |                       |                           |                     |                 |
| Payroll, Benefits & Retirement Payout           |                  |                  |                       |                       |                       |                           |                     |                 |
| Employer Expenses                               |                  |                  |                       |                       |                       |                           |                     |                 |
| <i>Clerk/Administrator</i>                      | \$32,800         | \$35,000         | \$1,000               | \$1,550               | \$0                   | \$0                       | \$0                 |                 |
| <i>CalPERS Annual Payout<sup>1</sup></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%            |
| <b>Total Payroll, Benefits &amp; Retirement</b> | <b>\$89,328</b>  | <b>\$91,798</b>  | <b>\$51,798</b>       | <b>\$52,132</b>       | <b>\$50,500</b>       | <b>\$50,414</b>           | <b>\$50,500</b>     | 0.0%            |
| Professional Services                           |                  |                  |                       |                       |                       |                           |                     |                 |
| Executive Officer & Staffing Services           |                  |                  |                       |                       |                       |                           |                     |                 |
| <i>Executive Officer and Clerk</i>              | \$52,500         | \$57,500         | \$84,000              | \$87,742              | \$84,000              | \$71,361                  | \$86,000            | 2.4%            |
| <i>MSR/SOI Preparation</i>                      | \$25,660         | \$20,260         | \$19,000              | \$21,815              | \$25,000              | \$17,238                  | \$28,000            | 12.0%           |
| <i>GIS Services</i>                             | \$4,000          | \$4,500          | \$4,500               | \$2,475               | \$5,000               | \$1,022                   | \$5,000             | 0.0%            |
| Total EO and Staffing Services                  | \$82,160         | \$82,260         | \$107,500             | \$112,032             | \$114,000             | \$89,620                  | \$119,000           | 4.4%            |
| Legal Counsel Services                          | \$10,000         | \$12,500         | \$12,500              | \$11,161              | \$12,500              | \$2,946                   | \$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               | \$327                     | \$2,000             | 0.0%            |
| Fiscal Audit Services (Biannual)                | \$5,500          | \$0              | \$8,500               | \$525                 | \$8,500               | \$0                       | \$8,500             | 0.0%            |
| <b>Total Professional Services</b>              | <b>\$98,630</b>  | <b>\$95,630</b>  | <b>\$133,500</b>      | <b>\$124,843</b>      | <b>\$139,000</b>      | <b>\$93,670</b>           | <b>\$144,000</b>    | 3.6%            |
| Office & Supplies                               |                  |                  |                       |                       |                       |                           |                     |                 |
| Rent  | \$7,200          | \$7,200          | \$7,200               | \$7,800               | \$7,200               | \$5,400                   | \$600               | -91.7%          |
| PO Box Rental                                   |                  |                  |                       |                       | \$140                 | \$0                       | \$150               | 7.1%            |
| Communications (Phone/Internet)                 | \$1,620          | \$1,620          | \$2,500               | \$1,537               | \$1,620               | \$1,423                   | \$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%           |
| <b>Total Office Services &amp; Supplies</b>     | <b>\$10,410</b>  | <b>\$11,732</b>  | <b>\$12,800</b>       | <b>\$10,648</b>       | <b>\$11,400</b>       | <b>\$6,577</b>            | <b>\$4,800</b>      | -57.9%          |
| Memberships and Fees                            |                  |                  |                       |                       |                       |                           |                     |                 |
| Bank & Transfer Fees                            | \$300            | \$300            | \$300                 | \$277                 | \$300                 | \$883                     | \$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               | \$4,043                   | \$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               | \$3,324                   | \$4,000             | 5.3%            |
| Legal Notices                                   | \$1,000          | \$1,140          | \$1,140               | \$139                 | \$1,200               | \$282                     | \$1,200             | 0.0%            |
| Total Memberships & Fees                        | \$8,850          | \$9,340          | \$10,402              | \$17,725              | \$10,600              | \$9,883                   | \$16,400            | 54.7%           |
| <b>TOTAL EXPENSES</b>                           | <b>\$207,218</b> | <b>\$208,500</b> | <b>\$208,500</b>      | <b>\$205,348</b>      | <b>\$211,500</b>      | <b>\$160,544</b>          | <b>\$215,700</b>    | 2.0%            |
| Total Gain/(Loss)                               | -\$2,618         | \$0              | \$0                   | \$3,152               | \$0                   | \$51,339                  | \$0                 |                 |
| Contingency Fund                                |                  |                  |                       |                       |                       |                           |                     |                 |
| Contingency Deposit                             | \$0              | \$0              | \$0                   | \$3,152               | \$0                   | \$0                       | \$0                 |                 |
| Contingency Withdrawal                          | \$2,618          | \$0              | \$0                   | \$0                   | \$0                   | \$0                       | \$0                 |                 |
| <b>Contingency Balance</b>                      | <b>\$6,186</b>   | <b>\$6,186</b>   | <b>\$6,186</b>        | <b>\$9,338</b>        | <b>\$9,338</b>        | <b>\$9,338</b>            | <b>\$9,338</b>      |                 |

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

| APPLICATION COSTS     | FY2021-22<br>Actuals | FY2022-23<br>Actuals | FY2023-24<br>Actuals | FY2024-25<br>9-mo Actuals |
|-----------------------|----------------------|----------------------|----------------------|---------------------------|
| <b>REVENUES</b>       |                      |                      |                      |                           |
| Application Fees      | 22,563.38            | \$54,986.97          | \$3,280.00           | \$3,226.00                |
| Other                 | 0.00                 | \$0.00               | \$0.00               | \$0.00                    |
| <b>TOTAL REVENUES</b> | <b>\$22,563.38</b>   | <b>\$54,986.97</b>   | <b>\$3,280.00</b>    | <b>\$3,226.00</b>         |
| <b>EXPENSES</b>       |                      |                      |                      |                           |
| 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                    |
| <b>TOTAL EXPENSES</b> | <b>\$20,141.75</b>   | <b>\$29,811.00</b>   | <b>\$22,197.50</b>   | <b>\$7,205.00</b>         |
| Total Gain/ (Loss)    | \$2,421.63           | \$25,175.97          | (\$18,917.50)        | (\$3,979.00)              |