

Corkey Harmon
County Member

Chris Kelstrom
County Member

Allen Long
County Member Alternate

Susie Baugh
City Member

Mike Littau
City Member

Pam Morgan
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

AGENDA ITEM 9.A.

Date: August 7, 2025

From: Krystle Brogna, Executive Officer

Subject: **FY2024-25 Budget Amendment**

The Commission will receive an update on the FY2024-25 budget and consider an amendment to cover staffing services costs.

BACKGROUND

Shasta LAFCO adopted the FY2024-25 Budget on June 6, 2024, by Resolution 2024-02. The Final Budget was distributed to member organizations with County Auditor apportioned annual contributions invoices.

DISCUSSION

Additional Executive Officer & Staffing Services have been required to complete the CSA #1 MSR/SOI Update which included substantial coordination with the State Board of Equalization and County staff. Additional services were provided to complete the South Shasta Cemetery District consolidation, and respond to public requests for information. As such, the total cost for staffing services has exceeded the budgeted amount. To cover these expenditures, the following fund reallocations are proposed:

- Decrease Information/Technology Services by \$725
- Decrease SDRMA Liability Insurance by \$325
- Decrease Legal Notices by \$600
- Increase MSR/SOI Preparation by \$725
- Increase Executive Officer & Clerk Services by \$700
- Increase Bank & Transfer Fees by \$100
- Increase CALAFCO Membership by \$50
- Increase CSDA Membership by \$75

RECOMMENDATION

Staff recommends the Commission review the proposed reallocations and adopt Resolution 2025-05 approving the budget amendment as recommended by the Executive Committee.

Attachments

Attachment A - Draft Resolution 2025-05

Attachment B - FY2024-25 Proposed Budget Amendment Spreadsheet

Amended FY 2024-2025 Shasta LAFCO Budget

Agenda Item 9a
Attachment B

BUDGET CATEGORIES	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24 Amended	Final FY 2024/25	Amended FY 2024/25	
REVENUES							
CD Interest	\$0	\$0	\$0	\$0	\$0	\$0	
Funding Agencies' Apportionments							
<i>Cities</i>	\$68,200	\$68,200	\$69,500	\$69,500	\$70,500	\$70,500	
<i>Shasta County</i>	\$68,200	\$68,200	\$69,500	\$69,500	\$70,500	\$70,500	
<i>Special Districts</i>	\$68,200	\$68,200	\$69,500	\$69,500	\$70,500	\$70,500	
Total Apportionments	\$204,600	\$204,600	\$208,500	\$208,500	\$211,500	\$211,500	
TOTAL REVENUES	\$204,600	\$204,600	\$208,500	\$208,500	\$211,500	\$211,500	
		0%	2%	0%	1.44%	0.00%	
EXPENSES							
Payroll, Benefits & Retirement Payout							
Employer Expenses							
<i>Clerk/Administrator</i>	\$36,260	\$32,800	\$35,000	\$1,000	\$0	\$0	
<i>CalPERS Annual Payout¹</i>	\$50,498	\$50,498	\$50,498	\$50,498	\$50,500	\$50,500	
<i>Employer Taxes</i>	\$1,784	\$6,030	\$6,300	\$300	\$0	\$0	
Total Employer Expense	\$88,542	\$89,328	\$91,798	\$51,798	\$50,500	\$50,500	
Total Payroll, Benefits & Retirement	\$88,542	\$89,328	\$91,798	\$51,798	\$50,500	\$50,500	
Professional Services							
Executive Officer & Staffing Services							
<i>Executive Officer and Clerk</i>	\$51,000	\$52,500	\$57,500	\$84,000	\$84,000	\$84,700	\$700
<i>MSR/SOI Preparation</i>	\$29,160	\$25,660	\$20,260	\$19,000	\$25,000	\$25,725	\$725
<i>GIS Services</i>	\$5,500	\$4,000	\$4,500	\$4,500	\$5,000	\$5,000	\$0
Total EO and Staffing Services	\$85,660	\$82,160	\$82,260	\$107,500	\$114,000	\$115,425	\$1,425
Legal Counsel Services	\$10,000	\$10,000	\$12,500	\$12,500	\$12,500	\$12,500	\$0
Website Hosting and Maintenance	\$720	\$720	\$120	\$2,000	\$2,000	\$2,000	\$0
Information/Technology (IT) Services	\$250	\$250	\$750	\$3,000	\$2,000	\$1,275	-\$725
Fiscal Audit Services (Biannual)	\$0	\$5,500	\$0	\$8,500	\$8,500	\$8,500	\$0
Total Professional Services	\$96,630	\$98,630	\$95,630	\$133,500	\$139,000	\$139,700	\$700
Office & Supplies							
Rent	\$6,000	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$0
PO Box Rental					\$140	\$140	\$0
Communications (Phone/Internet)	\$1,420	\$1,620	\$1,620	\$2,500	\$1,620	\$1,620	\$0
Tools/ Equipment/ Software	\$378	\$0	\$1,012	\$1,500	\$1,230	\$1,230	\$0
Office Cleaning	\$420	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies Expense	\$1,150	\$950	\$1,300	\$1,000	\$600	\$600	\$0
Postage, Shipping & Printing	\$690	\$640	\$600	\$600	\$610	\$610	\$0
Total Office Services & Supplies	\$10,058	\$10,410	\$11,732	\$12,800	\$11,400	\$11,400	\$0
Memberships and Fees							
Bank & Transfer Fees	\$120	\$300	\$300	\$300	\$300	\$400	\$100
CALAFCO Membership	\$4,850	\$3,650	\$4,000	\$4,000	\$4,000	\$4,050	\$50
CSDA Membership	\$0	\$0	\$0	\$1,250	\$1,300	\$1,375	\$75
SDRMA Liability Insurance	\$3,400	\$3,900	\$3,900	\$3,712	\$3,800	\$3,475	-\$325
Legal Notices	\$1,000	\$1,000	\$1,140	\$1,140	\$1,200	\$600	-\$600
Total Memberships & Fees	\$9,370	\$8,850	\$9,340	\$10,402	\$10,600	\$9,900	-\$700
TOTAL EXPENSES	\$204,600	\$207,218	\$208,500	\$208,500	\$211,500	\$211,500	\$0
Total Gain/(Loss)	\$0	-\$2,618	\$0	\$0	\$0	\$0	
Contingency Fund							
Contingency Deposit	\$0	\$0	\$0	\$0	\$0	\$0	
Contingency Withdrawal	\$0	\$2,618	\$0	\$0	\$0	\$0	
Contingency Balance	\$8,804	\$6,186	\$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.