

Patrick Jones  
County Member

Vacant  
Special District Member

Pamelyn Morgan  
City Member

Mary Rickert  
County Member Alternate

Stan Neutze  
City Member Alternate

Ronnean Lund  
Special District Member

Michael Dacquisto  
City Member



Larry Russell  
Public Member

Michael Spencer  
Public Member Alternate

Kevin W. Crye  
County Member

George Williamson  
Executive Officer

Fred Ryness  
Special District Alternate

James M. Underwood  
General Counsel

## Agenda Item: 7.e

**DATE:** December 7, 2023

**FROM:** George Williamson, Executive Officer

**SUBJECT:** Budget Amendments and Reformat

### **BACKGROUND:**

Shasta LAFCO adopted the Fiscal Year 2023-2024 Budget on June 1, 2023. The Budget was then distributed to member organizations with County Auditor apportioned annual contributions invoices. Budget Amendment 1 was approved by the Commission at the August 3 meeting. The budget spreadsheet is being reformatted to consolidate similar expense items and provide better readability.

### **DISCUSSION:**

Since FY 2023-24 budget approval, Amendment 1 was approved primarily reallocating Manager revenues to staffing services budget, due to resignation. For Amendment 2, there are several expenditures needing additional funding. The following fund reallocations are proposed:

- Decrease from \$35,000 to \$1,000 for Clerk/Administrator Payroll (One Month Manager wages)
- Decrease from \$6,300 to \$300 for Employer Taxes (One Month Manager Fed-State withholdings)
- Increase from \$57,500 to \$84,000 for Contract Independent Executive Officer and Staff Services
- Increase from \$1,620 to \$2,500 for Communications – (Obsidian IT Support)
- Decrease from \$1,300 to \$1,000 for Office Expense Supplies & Mileage Reimbursement
- Increase from \$0.00 to \$8,500 for Fiscal/Audit Services (Joint RFP with other LAFCOs pending)
- Increase from \$750 to \$3,000 for InfoTech Services – Hosting (Innovative Website Solutions)
- Increase from \$120 to \$2,000 for InfoTech – Website Update (Innovative Website Solutions)
- Increase from \$3,900 to \$4,962 for Property & Liability Insurance/ Memberships (SDRMA – CSDA)
- Increase from \$512 to \$1,000 for Equipment & Software (computer equipment)
- Decrease from \$25,000 to \$23,740 for MSR/SOI GIS, Updates Preparation, Hearings, Postings

The proposed budget amendments balance expenditures with revenues.

### **RECOMMENDATION:**

Staff recommends the Commission approve budget amendments listed above by Resolution 2023-13.

#### Attachments:

Commission Approved FY 23-24 Budget with proposed FY 23-24 Budget Amendments  
Resolution 2023-13

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**Approved FY 2023-2024 Shasta LAFCO Budget**

Budget Categories	FY 2021/22	FY 2022/23	FY 2023/24	23/24 Amended
<b>REVENUES</b>				
<b>Interest</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Funding Agencies' Apportionments</b>				
Cities	\$68,200.00	\$68,200.00	\$69,500.00	\$69,500.00
Shasta County	\$68,200.00	\$68,200.00	\$69,500.00	\$69,500.00
Special Districts	\$68,200.00	\$68,200.00	\$69,500.00	\$69,500.00
<b>TOTAL REVENUES</b>	<b>\$204,600.00</b>	<b>\$204,600.00</b>	<b>\$208,500.00</b>	<b>\$208,500.00</b>
<b>EXPENSES</b>				
<b>Payroll, Benefits &amp; Retirement Payout</b>				
clerk/administrator	\$36,260.00	\$32,800.00	\$35,000.00	\$1,000.00
CalPERS Annual Retirement Payout - Previous Exec Officer	\$50,498.00	\$50,498.00	\$50,498.00	\$50,498.00
Employer Taxes	\$1,784.00	\$6,030.00	\$6,300.00	\$300.00
<b>Total Payroll, Benefits &amp; Retirement</b>	<b>\$88,542.00</b>	<b>\$89,328.00</b>	<b>\$91,798.00</b>	<b>\$51,798.00</b>
<b>Services and Supplies</b>				
<b>Contract Services</b>				
Contract Independent Executive Officer & Staff Services	\$51,000.00	\$52,500.00	\$57,500.00	\$84,000.00
Contract Legal Counsel Services (annual service contract)	10,000	10,000	\$12,500.00	\$12,500.00
<b>Total Contract Employment Services</b>	<b>\$61,000.00</b>	<b>\$62,500.00</b>	<b>\$70,000.00</b>	<b>\$96,500.00</b>
<b>Office Services &amp; Supplies</b>				
Bank & Transfer Fees	\$120.00	\$300.00	\$300.00	\$300.00
Communications - IT Support	\$1,420.00	\$1,619.52	\$1,620.00	\$2,500.00
Info Tech Tools & Equip	\$378.00	\$0.00	\$500.00	\$500.00
Memberships (CALAFCO)	\$4,850.00	\$3,650.00	\$4,000.00	\$4,000.00
Office Expense Supplies & Mileage Reimbursement	\$1,150.00	\$950.00	\$1,300.00	\$1,000.00
Postage, Shipping & Printing	\$550.00	\$500.00	\$500.00	\$500.00
<b>Total Office Services &amp; Supplies</b>	<b>\$8,888.00</b>	<b>\$7,019.52</b>	<b>\$8,220.00</b>	<b>\$8,800.00</b>
<b>Support /Fiscal/Tech Services</b>				
<b>Misc Professional Services</b>				
Fiscal/Audit Services (bi-annual)	\$0.00	\$5,500.00	\$0.00	\$8,500.00
InfoTech Services	\$250.00	\$250.00	\$750.00	\$3,000.00
InfoTech- Website	\$720.00	\$720.00	\$120.00	\$2,000.00
<b>Total Misc Professional Services</b>	<b>\$970.00</b>	<b>\$6,470.00</b>	<b>\$870.00</b>	<b>\$13,500.00</b>
<b>Total Professional Services</b>	<b>970</b>	<b>6,470</b>	<b>\$870.00</b>	<b>\$13,500.00</b>
<b>Rents, Leases &amp; Misc</b>				
Property/Gen. Liability Insurance-Membership (SDRMA-CSDA)	\$3,400	\$3,900	\$3,900.00	\$4,962.00
Publications/Legal Notices - Regular	\$800	\$800	\$1,000.00	\$1,000.00
Rents & Structure Leases (999 Mission De Oro Dr Suite 106)	\$6,000	\$7,200	\$7,200.00	\$7,200.00
Equipment & Software	\$0	\$0	\$512.00	\$1,000.00
<b>Total Rents, Leases &amp; Misc</b>	<b>\$10,200</b>	<b>\$11,900</b>	<b>\$12,612.00</b>	<b>\$14,162.00</b>
<b>Municipal Services Reviews/SOI Update Expenses</b>				
GIS Services	\$5,500.00	\$4,000.00	\$4,500.00	\$4,500.00
Postage Printing	\$140.00	\$140.00	\$100.00	\$100.00
Public Hearing Notices	\$200.00	\$200.00	\$140.00	\$140.00
Preparing, Agency Review, Hearings, Postings	\$29,160.00	\$25,660.00	\$20,260.00	\$19,000.00
<b>Total MSR/SOI Expenses</b>	<b>\$35,000.00</b>	<b>\$30,000.00</b>	<b>\$25,000.00</b>	<b>\$23,740.00</b>
<b>Total Services &amp; Supplies</b>	<b>\$116,058.00</b>	<b>\$117,889.52</b>	<b>\$116,702.00</b>	<b>\$156,702.00</b>
<b>TOTAL EXPENSES</b>	<b>\$204,600.00</b>	<b>\$207,217.52</b>	<b>\$208,500.00</b>	<b>\$208,500.00</b>
<b>Contingency Fund</b>				
<b>Contingency Deposit</b>				
<b>Contingency Withdrawal</b>		\$2,617.52		\$0.00
<b>Contingency Balance</b>	\$8,804.00	\$6,186.48	\$6,186.48	\$6,186.48

**SHASTA LOCAL AGENCY FORMATION COMMISSION  
RESOLUTION 2023-13**

**RESOLUTION OF THE SHASTA LOCAL AGENCY FORMATION COMMISSION THE  
FISCAL YEAR 2023/2024 BUDGET AMENDMENTS**

**WHEREAS**, the Shasta Local Agency Formation Commission is required by the Cortese- Knox- Hertzberg Local Government Reorganization Act of 2000 to adopt a proposed budget for the next fiscal year no later than May 1 and final budget by June 15; and

**WHEREAS**, the Fiscal Year 2023/2024 Budget was approved June 1, 2023, by Resolution 2023-03; and

**WHEREAS**, the Fiscal Year 2023/2024 Budget was subsequently amended (Amendment #1) on August 3, 2023 to allocate additional funds for several expenditures and add clerk expenses to the Executive Officer Services Agreement due the prior Manager's resignation; and

**WHEREAS**, the Fiscal Year 2023/2024 Budget is hereby amended (Amendment #2) to re-allocate funds for several expenditures and balance expenses with revenues; and

**WHEREAS**, the Commission maintains a contingency fund with reserves; and

**WHEREAS**, the Commission has determined the proposed budget amendments were made as accurately and appropriately as possible.

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

1. The amendments to Fiscal Year 2023/2024 Budget as outlined in Exhibit A are approved.
2. The Executive Officer is hereby ordered to publicly post the amended FY2023/2024 Budget to the Commission's website and notify member agencies of the approved changes.

**THE FOREGOING RESOLUTION** was introduced at a regular meeting of the Shasta LAFCO Commission on the 7<sup>th</sup> day of December, 2023, and adopted by the following votes:

AYES:

NOES:

ABSTAINS:

ABSENT:

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

\_\_\_\_\_  
Stan Neutze, Chairman  
Shasta Local Agency Formation Commission

ATTEST:

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

\_\_\_\_\_  
George Williamson, Executive Officer  
Shasta Local Agency Formation Commission