



LAFCO

Meeting Date: 05/22/2014

Information

SUBJECT

Receive the Fiscal Year 2014/15 Final Budget, open the Public Hearing for comments, close the Public Hearing, consider and adopt the Final LAFCo Budget for FY 14/15 (staff recommends budget Option 1)

RECOMMENDED ACTION

1. Receive staff presentation on the Final Budget for Fiscal Year 2014/15.
2. Open the Public Hearing for public comments on the item.
3. Close the Public Hearing.
4. Consider and adopt Option 1 as the Final LAFCo budget for Fiscal Year 2014/15.

FISCAL IMPACT

The attached LAFCo budget includes proposed revenues and expenditures for LAFCo for the 2014/15 fiscal year (FY). This budget maintains adequate support for the Commission to meet its responsibilities under the Cortese-Knox-Hertzberg (CKH) Act and the Shared Services Program for FY 14/15. Adopting a final budget will ensure LAFCo is adequately funded to meet its legal obligations and maintain the shared services program.

REASONS FOR RECOMMENDED ACTION

Each year Yolo County LAFCo adopts an annual budget with notice to the four cities and Yolo County. In accordance with the CKH Act, a proposed budget must be adopted by May 1 and final budget by June 15 of each year. Following approval of the final budget and no later than July 1, the auditor requests payment from each agency.

In accordance with the CKH Act, the cities and County split the cost of LAFCo funding 50/50. A formula for the split of the cities' share is outlined in Government Code Section 56381 (b)(1); which would be in proportion to a city's tax revenue or an alternative method approved by a majority of the cities. Beginning in FY 2007-08, the cities of Yolo County developed an alternative formula to apportion their 50% of LAFCo funding by averaging a city's general tax revenue (less grant monies) and population.

In summary, each agency's portion of the overall LAFCo budget is listed below. Please note the percentages have adjusted slightly since the draft budget was considered in March due to the recent release of the latest State Controller's Annual Cities Report (which lists cities' general tax revenue).

City of Davis: 16.95% (was 17.05%)
City of West Sacramento: 16.70% (was 16.37%)
City of Winters: 1.61% (no change)
City of Woodland: 14.74% (was 14.96%)
County of Yolo: 50.00%

BACKGROUND

The draft budget was heard and discussed at the March 27, 2014 meeting (the staff report is attached for reference). Following much discussion, the Commission directed staff to do the following:

1. Apply the \$43,405 of "extra" current fund balance to offset agency costs for Fiscal Year 2014/15; and
2. Determine LAFCo's estimated OPEB liability with the next audit which is planned for July 2015 (we currently have a \$50,000 estimated liability that we expect to reduce significantly since we successfully negotiated a MOU with the County to share the previous Executive Officer's retirement costs per time served at each agency); and
3. In the future, combine budget hearing discussions with a discussion of shared services so that the value of LAFCo's work on shared services can be assessed along with the costs. These discussion will include a review of the Shared Services Strategic Plan (adopted in December 2012) including but not limited to criteria for selecting shared services projects based on the opportunity for cost saving, non-monetary benefits, measurement of performance, and jurisdictions benefited by the project.

Expenditures

The LAFCo expenditures have not changed since the Commission reviewed the budget in March. Overall, the total salary and benefits is projected to increase 10% from the current year's adjusted budget. This is due to a County 2% cost of living adjustment, 5% annual step salary increases for two positions (which are discretionary), and hiring a new half time Associate Management Analyst (which the Commission approved on September, 26 2013 with the fiscal impact of \$43,795 noted).

LAFCo's expenditures in services and supplies are projected to increase by 15% in the next fiscal year. This increase is primarily due to two Municipal Service Reviews coming up next year per the FY 14/15 Work Plan (adopted at the February 27, 2014 meeting), which identified that staff would likely need to contract out the MSRs for (1) the fire protection districts and (2) the City of Davis and the County Service Areas it provides services to.

Revenues

The Revenues in the FY 14/15 budget include anticipated income from other agencies, interest, and fees. Additionally, following the March 27, 2014 meeting, staff added the \$43,405 fund to the revenues, as directed by the Commission. Applying the "extra" fund balance to the revenues reduces the agency costs from what was reviewed in March by roughly half. However, if the Commission wishes to entirely mitigate those increased costs it may choose to also include the remaining contingency appropriation from this current year's budget as detailed below.

Option 1: Apply "Extra" Fund Balance per Commission Direction

The list below describes the budget cost to each agency after the \$43,405 fund balance is applied (also showing net change as compared to FY 13/14 and compared to what was shown for the draft budget in March). This option would require increases in the payments from each local agency (but roughly half of the increase proposed at the March meeting) to ensure that LAFCo has adequate funding for its expected activities in FY 14/15.

City of Davis: \$68,737 (increase of \$6,617 - draft budget in March showed increase of \$14,120)
City of West Sacramento: \$67,728 (increase of \$8,139 - draft budget in March showed increase of \$13,608)
City of Winters: \$6,509 (increase of \$635 - draft budget in March showed increase of \$1,326)
City of Woodland: \$59,792 (increase of \$5,304 - draft budget in March showed increase of \$12,405)
County of Yolo: \$202,767 (increase of \$20,697 - draft budget in March showed increase of \$41,469)

Option 2: Apply "Extra" Fund Balance Plus Existing FY 13/14 Unused Contingency

The Commission's second option is to use the remaining contingency fund from the current FY to ensure adequate funding for LAFCo activities. The FY 13/14 budget has an unused contingency appropriation of \$40,829, which could be "rolled over" into next year's budget if it remains unspent. Staff does not expect that the contingency funds will be spent, as the agency budget is on target with expected expenditures and no significant unplanned expenditures are foreseen in the remainder of the fiscal year. If the Commission selects this option the agency costs will remain relatively flat as compared to FY 13/14. The list below describes the cost to each agency if Option 2 is selected:

City of Davis: \$61,816 (decrease of \$304 from FY 13/14)
City of West Sacramento: \$60,909 (increase of \$1,320 from FY 13/14)*
City of Winters: \$5,854 (decrease of \$20 from FY 13/14)
City of Woodland: \$53,772 (decrease of \$716 from FY 13/14)
County of Yolo: \$182,352 (increase of \$282 from FY 13/14)

* West Sacramento's relatively higher cost increase is due to the increase in apportionment percentage (which is due to their increased tax revenues).

Although the Commission currently has budgetary options that would either partially or completely offset what is anticipated to be a one-time bump in agency costs, the fact remains that the LAFCo budget has increased (due to the expenditures detailed above) and any offset is only temporary. The first option, which would apply/use roughly half of our "extra" fund balance would effectively phase-in or step the increase in agency costs over two years, as well as

maintaining a more conservative fund balance. Under Option 2, most of our "extra" fund balance would be used to offset agency costs for FY 14/15, meaning that little would remain next year to offset agency costs for FY 15/16. While Option 2 would keep agency costs relatively flat this year, it may be only deferring the increases until next year. Additionally, without any remaining fund balance the budget would not have as much of a buffer to allow LAFCo to take on unexpected shared services projects or contracts (as was the case with the Yolo Broadband Strategic Plan) without having to return to the agencies to request additional funds midyear.

Cost Control Options

When LAFCo considers the annual work program each February, staff and the Commission can study more closely which agencies require Municipal Services Reviews and which may not. Under CKH, some LAFCo's take the position that MSR's are only required prior to considering an amendment to an agency's sphere of influence. Although staff's understanding is that the Commission would like to be proactive in Yolo County with agency streamlining and efficiency, there may be some cases where a complete MSR is not necessary. Staff has recently developed a MSR checklist tool (attached) that will assist in the evaluation of whether a MSR is warranted at all, and if so what scope is needed. Being more strategic with MSR's going forward can help to reduce professional services costs for any potential contracts and save staff resources for other priorities.

Another option to reduce costs would be to reduce the contingency amount in the LAFCo budget. The Commission adopted more recent policy that LAFCo should "strive to maintain" a contingency equal to 20% of the overall budget. Although that percentage may seem high, for the FY 14/15 budget that equals approximately \$90,000. There is no prescribed rule of thumb for how much contingency is necessary, but considering that LAFCo's highest organizational risk is probably a lawsuit, the Commission may determine that LAFCo's contingency need not be so high.

When the Commission considered the draft budget in March, there was discussion regarding the cost and value of LAFCo's shared services program. Scaling back or eliminating LAFCo's Shared Services Program is another option in the Commission's toolbox of controlling costs, which is discussed in more detail below.

Shared Services

In 2011, when the Executive Officer position was in transition, the Commission considered whether to reduce or contract out the position and decided in closed session that it wanted a more dynamic organization. Subsequently an "in-house" Executive Officer was hired with the intention of being more proactive with shared services and agency consolidations.

Since that time, LAFCo's has adopted a Shared Services Strategic Plan (attached) and the Shared Services Initiative has evolved in the following areas:

- **Yolo Leaders** - Fostering a culture of collaboration and providing an opportunity to discuss issues of shared interest among local leaders.
- **Animal Services** - LAFCo has completed two studies and is currently working on an RFP for services with the goal of reducing agency costs and providing more control over those costs.
- **Human Resource Training** - The County has a robust training program and already barter's with Yolo County Housing (YCH) for training classes. LAFCo has provided training course listings to the city managers, although, staff is not currently able to measure whether any cities are utilizing the program to save money.
- **Housing/CDBG (Community Development Block Grant)** - LAFCo facilitated conversations between Lisa Baker and the city managers and county administrator regarding Yolo County Housing's capacity to consolidate housing services for what is typically a 1/4 or 1/2 time position at a city. Staff is aware of subsequent contracts with the City of Winters and Yolo County to consolidate these services with YCH. The remaining cities have not elected to take advantage of this option to our knowledge.
- **Broadband** - LAFCo is currently preparing a Yolo Broadband Strategic Plan for the cities and County. Broadband has the potential to increase economic development opportunities within all of our communities, but success on this project will be difficult to measure in terms of increased revenues or cost savings.
- **Purchasing** - This topic is currently being studied by graduate students at CSU, Sacramento's Masters of Public Policy and Administration program (for free) to determine the feasibility of taking on purchasing as a shared services project.

In addition to these county wide efforts, LAFCo staff facilitated conversations between the City of Woodland and Yolo County to potentially consolidate building and facility maintenance services and corporation yard facilities. However, the City of Woodland did not appear receptive and those discussions have not continued.

In staff's opinion, LAFCo has been proactive in shared services, but the agencies are receptive and engaged in varying degrees. LAFCo can't impose shared services on agencies, and agencies will derive value out of shared services according to how engaged they are with the potential opportunities. The challenge for the Commission with regard to the budget is to ensure that agency costs are reasonably aligned with the perceived value of the Shared Services Program. The Commission should also be reminded that shared services is a voluntary program that is not required of LAFCo to perform. The Commission can reduce the scope of or eliminate the program at any time.

Attachments

[Item 12-ATT A Option 1](#)

[Item 12-ATT B Option 2](#)

[Item 12-ATT C Shared Services Strategic Plan](#)

[Item 12-ATT D MSR/SOI Checklist Template](#)

[Item 12-ATT E 03/27/14 Draft Budget Staff Report](#)

Form Review

Inbox	Reviewed By	Date
Tracey Dickinson LAFCO	Terri Tuck	05/14/2014 02:00 PM
Christine Crawford	Christine Crawford	05/15/2014 12:40 PM
Tracey Dickinson LAFCO	Terri Tuck	05/15/2014 12:47 PM
Christine Crawford	Christine Crawford	05/15/2014 12:55 PM
Tracey Dickinson LAFCO	Tracey Dickinson	05/15/2014 12:55 PM
Christine Crawford	Christine Crawford	05/15/2014 12:56 PM
Form Started By: Christine Crawford		Started On: 05/08/2014 11:40 AM
Final Approval Date: 05/15/2014		

Option 1 - Does NOT Program Unused Contingency from FY 13/14

Account #	Account Name	FY 13/14 Revenue Budgeted	FY 14/15 Proposed Revenue	Net Change	Agency Apportionment FY 14/15
REVENUES					
82-4100	INTEREST	\$ 1,500	\$ 1,500	\$ -	
82-5820	OTHER GOVT AGENCY-COUNTY	\$ 182,070	\$ 202,767	\$ 20,697	50.00%
82-5821	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 59,589	\$ 67,728	\$ 8,139	16.70%
82-5822	OTHER GOVT AGENCY-WOODLAND	\$ 54,488	\$ 59,792	\$ 5,304	14.74%
82-5823	OTHER GOVT AGENCY-WINTERS	\$ 5,874	\$ 6,509	\$ 635	1.61%
82-5824	OTHER GOVT AGENCY-DAVIS	\$ 62,120	\$ 68,737	\$ 6,617	16.95%
82-6225	LAFCO FEES	\$ 6,000	\$ 3,000	\$ (3,000)	
82-7600	OTHER SALES				
	FUND BALANCE & CONTINGENCY OFFSET	\$ 74,328	\$ 133,405	\$ 59,077	
					\$ 405,533.00
	TOTAL AGENCY FY 14/15 COST	\$ 364,141	\$ 405,533	\$ 41,392	
	TOTAL OTHER SOURCES	\$ 81,828	\$ 137,905	\$ 56,077	
	TOTAL FINANCING SOURCES	\$ 445,969	\$ 543,438	\$ 97,469	
FUND BALANCE					
	CURRENT FUND BALANCE	\$ 183,405			
	OPEB LIABILITY	\$ (50,000)			Per FY 11/12 Audit
	CONTINGENCY	\$ (90,000)			Contingency 20% per Admin Policy
	OFFSET APPLIED TO 14/15	\$ (43,405)			
	REMAINING FUND BALANCE AVAILABLE	\$ -			

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B
FISCAL YEAR 2014/15
FUND NO: 368

Account #	Account Name	FY 2013/14 Adjusted Budget	FY 14/15 Proposed Budget	Net Change	Explanation of Change
SALARIES AND BENEFITS					
86-1101	REGULAR EMPLOYEES	\$ 175,377	\$ 193,000	\$ 17,623	EO Step D to E 5% increase 6/2015*
86-1102	EXTRA HELP			\$ -	Assoc. Mgmt Analyst Step B to C 5% increase 4/2015*
86-1103	OVERTIME			\$ -	* Discretionary annual merit steps
86-1201	RETIREMENT	\$ 33,432	\$ 39,677	\$ 6,245	employees pay full 8% towards retirement
86-1202	OASDI	\$ 12,765	\$ 13,871	\$ 1,106	
86-1203	MEDICARE TAX	\$ 3,085	\$ 3,403	\$ 318	
86-1400	UNEMPLOYMENT INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1500	WORKER'S COMPENSATION INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1600	CAFETERIA PLAN BENEFITS	\$ 55,769	\$ 61,362	\$ 5,593	includes health, dental, vision, life insurance
86-1999	SALARY ALLOCATION/ADJUSTMENT	\$ (8,096)	\$ (10,227)	\$ (2,131)	reimbursement from County for 1/2 analyst benefits
	TOTAL SALARY & BENEFITS	\$ 275,332	\$ 304,086	\$ 28,754	new 1/2 time analyst
SERVICES AND SUPPLIES					
86-2090	COMMUNICATIONS	\$ 3,000	\$ 3,000	\$ -	
86-2130	FOOD	\$ 500	\$ 350	\$ (150)	
86-2202	INSURANCE - PUBLIC LIABILITY	\$ 1,000	\$ 1,000	\$ -	LAFCo's liability insurance through YCPARMA
86-2271	MAINTENANCE - EQUIPMENT	\$ 500	\$ 500	\$ -	
86-2330	MEMBERSHIPS	\$ 2,900	\$ 3,100	\$ 200	CALAFCO/APA dues increase
86-2360	MISCELLANEOUS	\$ 500	\$ 250	\$ (250)	
86-2390	OFFICE EXPENSE	\$ 1,000	\$ 750	\$ (250)	
86-2391	OFFICE EXPENSE - POSTAGE	\$ 750	\$ 500	\$ (250)	
86-2392	OFFICE EXPENSE - PRINTING	\$ 750	\$ 1,000	\$ 250	
86-2417	IT SERVICES - Dept System Maintenance	\$ 970	\$ 1,048	\$ 78	
86-2418	IT SERVICES - Enterprise/Resource/Planning	\$ 1,242	\$ 1,354	\$ 112	
86-2419	IT SERVICES - Connectivity	\$ 2,696	\$ 3,000	\$ 304	Cost to be finalized before final budget
86-2421	AUDITING & FISCAL SERVICES	\$ 6,000	\$ 6,000	\$ -	Set aside for audit per 3 yr cycle
86-2422	INFORMATION TECH SERVICES	\$ 400	\$ 400	\$ -	GIS Software License
86-2423	LEGAL SERVICES	\$ 10,500	\$ 7,500	\$ (3,000)	
86-2429	PROFESSIONAL & SPECIALIZED SERVICES	\$ 30,000	\$ 80,000	\$ 50,000	Assumes contracting out 2 MSRs @ \$40k each
	PROF SERVICES - SHARED SERVICES (SSP)	\$ 50,000	\$ 20,000	\$ (30,000)	Placeholder - future shared services studies unknown
86-2460	PUBLICATIONS & LEGAL NOTICES	\$ 1,500	\$ 1,500	\$ -	
86-2491	RENTS & LEASES - EQUIPMENT	\$ 1,500	\$ 1,500	\$ -	
86-2495	RECORDS STORAGE "ARCHIVES"	\$ 400	\$ 400	\$ -	
86-2548	TRAINING EXPENSE	\$ 10,000	\$ 12,000	\$ 2,000	New staff + air travel for conferences
86-2610	TRANSPORTATION & TRAVEL	\$ 1,500	\$ 2,000	\$ 500	
86-3102	PAYMENTS TO OTHER GOVT INSTITUTIONS	\$ 1,000	\$ 1,000	\$ -	Costs are charged back to applicants
	TOTAL SERVICES & SUPPLIES	\$ 128,608	\$ 148,152	\$ 19,544	
OTHER FINANCING USES					
86-6110	PC EQUIPMENT REPLACEMENT FUND	\$ 1,200	\$ 1,200	\$ -	Set aside to upgrade 3 computers every 4 yrs
86-9900	APPROPRIATIONS FOR CONTINGENCY	\$ 40,829	\$ 90,000	\$ 49,171	Last FY contingency \$74,328 (budget adjustment)
	TOTAL APPROPRIATIONS	\$ 445,969	\$ 543,438	\$ 97,469	

Option 2 - Programs Unused Contingency from FY 13/14

Account #	Account Name	FY 13/14 Revenue Budgeted	FY 14/15 Proposed Revenue	Net Change	Agency Apportionment FY 14/15
REVENUES					
82-4100	INTEREST	\$ 1,500	\$ 1,500	\$ -	
82-5820	OTHER GOVT AGENCY-COUNTY	\$ 182,070	\$ 182,352	\$ 282	50.00%
82-5821	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 59,589	\$ 60,909	\$ 1,320	16.70%
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82-5823	OTHER GOVT AGENCY-WINTERS	\$ 5,874	\$ 5,854	\$ (20)	1.61%
82-5824	OTHER GOVT AGENCY-DAVIS	\$ 62,120	\$ 61,816	\$ (304)	16.95%
82-6225	LAFCO FEES	\$ 6,000	\$ 3,000	\$ (3,000)	
82-7600	OTHER SALES				
	FUND BALANCE & CONTINGENCY OFFSET	\$ 74,328	\$ 174,234	\$ 99,906	
					\$ 364,704.00
	TOTAL AGENCY FY 14/15 COST	\$ 364,141	\$ 364,704	\$ 563	
	TOTAL OTHER SOURCES	\$ 81,828	\$ 178,734	\$ 96,906	
	TOTAL FINANCING SOURCES	\$ 445,969	\$ 543,438	\$ 97,469	
FUND BALANCE					
	CURRENT FUND BALANCE	\$ 183,405			
	OPEB LIABILITY	\$ (50,000)			Per FY 11/12 Audit
	CONTINGENCY	\$ (90,000)			Contingency 20% per Admin Policy
	OFFSET APPLIED TO 14/15	\$ (43,405)			
	REMAINING FUND BALANCE AVAILABLE	\$ -			

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FISCAL YEAR 2014/15
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86-1400	UNEMPLOYMENT INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1500	WORKER'S COMPENSATION INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1600	CAFETERIA PLAN BENEFITS	\$ 55,769	\$ 61,362	\$ 5,593	includes health, dental, vision, life insurance
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86-2360	MISCELLANEOUS	\$ 500	\$ 250	\$ (250)	
86-2390	OFFICE EXPENSE	\$ 1,000	\$ 750	\$ (250)	
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86-2491	RENTS & LEASES - EQUIPMENT	\$ 1,500	\$ 1,500	\$ -	
86-2495	RECORDS STORAGE "ARCHIVES"	\$ 400	\$ 400	\$ -	
86-2548	TRAINING EXPENSE	\$ 10,000	\$ 12,000	\$ 2,000	New staff + air travel for conferences
86-2610	TRANSPORTATION & TRAVEL	\$ 1,500	\$ 2,000	\$ 500	
86-3102	PAYMENTS TO OTHER GOVT INSTITUTIONS	\$ 1,000	\$ 1,000	\$ -	Costs are charged back to applicants
	TOTAL SERVICES & SUPPLIES	\$ 128,608	\$ 148,152	\$ 19,544	
OTHER FINANCING USES					
86-6110	PC EQUIPMENT REPLACEMENT FUND	\$ 1,200	\$ 1,200	\$ -	Set aside to upgrade 3 computers every 4 yrs
86-9900	APPROPRIATIONS FOR CONTINGENCY	\$ 40,829	\$ 90,000	\$ 49,171	Last FY contingency \$74,328 (budget adjustment)
	TOTAL APPROPRIATIONS	\$ 445,969	\$ 543,438	\$ 97,469	



Yolo Local Agency Formation Commission Shared Services Strategic Plan December 2012, Updated June 2013

This Shared Services Strategic Plan was adopted by the Yolo LAFCo Commission on December 3, 2012. The Commission directed that this Plan be periodically reviewed and updated as needed or at least every two years.

Shared Services Vision

Yolo LAFCo is a valued, county-wide regional agency, aggressively promoting efficient high-quality government services through collaboration and sharing of resources as illustrated in the attached radial diagram.

Shared Services Values

1. Yolo LAFCo has been requested to lead the Shared Services Initiative by Yolo County and the four cities and will continue to develop shared service improvements with this collective support.
2. A “culture of collaboration” is key to fostering the trust required for shared services to be successful. It is worthwhile for LAFCo to invest its resources in fostering collaboration among our partner agencies.
3. Shared Services is a voluntary effort. LAFCo recognizes that each agency will determine what level of commitment and implementation is appropriate for them.
4. Staff will consult and collaborate with the executive managers of other agencies on shared service issues while ultimate authority and direction regarding LAFCo activities will come from the Commission.
5. LAFCo will assist other agencies in “teeing-up” shared service opportunities; however detailed implementation must be handed off to individual agencies. LAFCo can best assist agencies by keeping its eye on the big picture by analyzing new opportunities without getting over-involved in detailed implementation.
6. LAFCo participation in the review of oversight issues of joint powers agencies is needed in order to maintain quality performance and public trust.
7. LAFCo will utilize its existing tools and processes to evaluate new opportunities for shared services and improved government efficiencies such as the municipal service review (MSR).
8. LAFCo will proactively exercise its statutory mission and authority to initiate agency consolidations and/or dissolutions where appropriate and understands that such change will bring adaptive challenges that must be delicately handled.
9. Effective government service delivery will involve partnerships with agencies at numerous levels: the Sacramento Area Council of Governments (SACOG), school districts, UC Davis, the Yocha Dehe Wintun Nation, special districts, non-profits and potentially agencies in other counties.

Shared Services Goals and Action Items

Goal 1 - LAFCo promotes the most effective forms of government for the common good.

Action 1.1 LAFCo is proactive with its Municipal Service Review process to review an agency's financial ability to provide services and opportunities for shared services and facilities, including possible consolidation of government agencies.

Action 1.2 LAFCo will use the Municipal Service Review process to identify government efficiencies and initiate agency consolidations and/or dissolutions where necessary to "right size" public agencies.

Action 1.3 Following completion of the MSR process, staff aggressively follows up with agencies requiring status updates as necessary regarding their implementation of/compliance with LAFCo recommendations.

Goal 2 - LAFCo actively works to promote shared services that will save agencies money and allow them to either maintain services levels during difficult financial times or even improve service delivery.

Action 2.1 LAFCo evaluates new shared service areas for their potential to maintain or improve services at a reduced cost in order to determine the value of implementation.

Action 2.2 LAFCo leverages its independent status to assist agencies to provide third-party independent analysis in evaluating existing conditions and studying new shared opportunities, such as discussions between the City of Woodland and Yolo County regarding potentially sharing building maintenance and other services.

Action 2.3 Staff facilitates next steps as determined by the Commission to implement shared service opportunities, such as contracting for a transition plan to improve the Yolo County Animal Services program at the most efficient cost to partner agencies.

Goal 3 – LAFCo assists the agencies in providing a framework and/or platform to facilitate shared services.

Action 3.1 – Staff creates agreement framework(s) (JPA, MOU, contract templates, etc.) as appropriate to facilitate shared services among government agencies.

Action 3.2 – LAFCo promotes the creation of a web-based platform to foster information sharing, communication and a clearinghouse for shared services activities.

Goal 4 - Yolo LAFCo fosters and promotes agency collaboration at all levels.

Action 4.1 Yolo LAFCo organizes and promotes regular Yolo Leaders forums with agenda topics/speakers that are of interest and value to elected leaders in all geographic areas of the county and at all agency levels.

Action 4.2 LAFCo promotes shared services at any and all levels, speaking at and coordinating with CALAFCO, the SACOG shared services ad hoc committee, Yolo Non-

Profit Leaders, and others to coordinate and compliment each others' shared service efforts.

Goal 5 - LAFCo acts as a facilitator/convener as requested for appropriate Yolo intra-agency issues.

Action 5.1 Yolo LAFCo acts as a convener for multi-agency joint projects in a coordinating role as appropriate such as the potential agricultural distribution hub project with the City of Winters and Yolo County.

Goal 6 – LAFCo participates in the oversight of existing shared service partnerships implemented through joint powers agreements (JPAs) as needed.

Action 6.1 A draft Shared Services JPA for agency consideration will be structured to allow for consolidation and oversight of existing JPAs as deemed appropriate by the member agencies.

Action 6.2 Training should be provided to newly appointed JPA board members regarding their oversight role and responsibilities.



2014

Attachment D

MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE STUDY

FOR THE

[insert]





Project Name: MSR/SOI for

LAFCo Project No. S-

Conducted By: Yolo Local Agency Formation Commission
625 Court Street, Suite 203
Woodland, CA 95695

Date:

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**Date of Last MSR/SOI
Adopted by LAFCo**

Contents

MSR/SOI BACKGROUND 1

 ROLE AND RESPONSIBILITY OF LAFCO 1

 PURPOSE OF A MUNICIPAL SERVICE REVIEW 1

 PURPOSE OF A SPHERE OF INFLUENCE 2

 DISADVANTAGED UNINCORPORATED COMMUNITIES 3

 ORGANIZATION OF MSR/SOI STUDY 3

AGENCY PROFILE 4

 AFFECTED AGENCIES 4

MUNICIPAL SERVICE REVIEW 6

 POTENTIALLY SIGNIFICANT MSR DETERMINATIONS 6

 1. GROWTH AND POPULATION 6

 2. DISADVANTAGED UNINCORPORATED COMMUNITIES 7

 3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES 9

 4. FINANCIAL ABILITY 10

 5. SHARED SERVICES AND FACILITIES 13

 6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES 14

 7. OTHER ISSUES 16

SPHERE OF INFLUENCE STUDY 17

 SPHERE OF INFLUENCE MAPS 17

 POTENTIALLY SIGNIFICANT SOI DETERMINATIONS 17

 1. PRESENT AND PLANNED LAND USES 18

 2. NEED FOR PUBLIC FACILITIES AND SERVICES 19

 3. CAPACITY AND ADEQUACY OF PROVIDED SERVICES 20

 4. SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST 21

 5. DISADVANTAGED UNINCORPORATED COMMUNITIES 21

REFERENCES 22

ATTACHMENTS 22

MSR/SOI BACKGROUND

ROLE AND RESPONSIBILITY OF LAFCO

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, as amended (“CKH Act”) (California Government Code §§56000 et seq.), is LAFCo’s governing law and outlines the requirements for preparing Municipal Service Reviews (MSRs) for periodic Sphere of Influence (SOI) updates. MSRs and SOIs are tools created to empower LAFCo to satisfy its legislative charge of “discouraging urban sprawl, preserving open-space and prime agricultural lands, efficiently providing government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances (§56301). CKH Act Section 56301 further establishes that “one of the objects of the commission is to make studies and to obtain and furnish information which will contribute to the logical and reasonable development of local agencies in each county and to shape the development of local agencies so as to advantageously provide for the present and future needs of each county and its communities.”

Based on that legislative charge, LAFCo serves as an arm of the State; preparing and reviewing studies and analyzing independent data to make informed, quasi-legislative decisions that guide the physical and economic development of the state (including agricultural uses) and the efficient, cost-effective, and reliable delivery of services to residents, landowners, and businesses. While SOIs are required to be updated every five years, they are not time-bound as planning tools by the statute, but are meant to address the “probable physical boundaries and service area of a local agency” (§56076). SOIs therefore guide both the near-term and long-term physical and economic development of local agencies their broader county area, and MSRs provide the near-term and long-term time-relevant data to inform LAFCo’s SOI determinations.

PURPOSE OF A MUNICIPAL SERVICE REVIEW

As described above, MSRs are designed to equip LAFCo with relevant information and data necessary for the Commission to make informed decisions on SOIs. The CKH Act, however, gives LAFCo broad discretion in deciding how to conduct MSRs, including geographic focus, scope of study, and the identification of alternatives for improving the efficiency, cost-effectiveness, accountability, and reliability of public services. The purpose of a Municipal Services Review (MSR) in general is to provide a comprehensive inventory and analysis of the services provided by local municipalities, service areas, and special districts. A MSR evaluates the structure and operation of the local municipalities, service areas, and special districts and discusses possible areas for improvement and coordination. The MSR is intended to provide information and analysis to support a sphere of influence update. A written statement of the study’s determinations must be made in the following areas:

1. Growth and population projections for the affected area;
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;

3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence;
4. Financial ability of agencies to provide services;
5. Status of, and opportunities for, shared facilities;
6. Accountability for community service needs, including governmental structure and operational efficiencies; and
7. Any other matter related to effective or efficient service delivery, as required by commission policy.

The MSR is organized according to these determinations listed above. Information regarding each of the above issue areas is provided in this document.

PURPOSE OF A SPHERE OF INFLUENCE

In 1972, LAFcos were given the power to establish SOIs for all local agencies under their jurisdiction. As defined by the CKH Act, "'sphere of influence' means a plan for the probable physical boundaries and service area of a local agency, as determined by the commission" (§56076). SOIs are designed to both proactively guide and respond to the need for the extension of infrastructure and delivery of municipal services to areas of emerging growth and development. Likewise, they are also designed to discourage urban sprawl and the premature conversion of agricultural and open space resources to urbanized uses.

The role of SOIs in guiding the State's growth and development was validated and strengthened in 2000 when the Legislature passed Assembly Bill ("AB") 2838 (Chapter 761, Statutes of 2000), which was the result of two years of labor by the Commission on Local Governance for the 21st Century, which traveled up and down the State taking testimony from a variety of local government stakeholders and assembled an extensive set of recommendations to the Legislature to strengthen the powers and tools of LAFcos to promote logical and orderly growth and development, and the efficient, cost-effective, and reliable delivery of public services to California's residents, businesses, landowners, and visitors. The requirement for LAFcos to conduct MSRs was established by AB 2838 as an acknowledgment of the importance of SOIs and recognition that regular periodic updates of SOIs should be conducted on a five-year basis (§56425(g)) with the benefit of better information and data through MSRs (§56430(a)).

Pursuant to Yolo County LAFCO policy an SOI includes an area adjacent to a jurisdiction where development might be reasonably expected to occur in the next 20 years. A MSR is conducted prior to, or in conjunction with, the update of a SOI and provides the foundation for updating it. In Yolo County, a SOI generally has two planning lines. One is the 10-year boundary which includes the area that may likely be annexed within 10 years, while the 20-year boundary is anticipated to accommodate boundary expansions over a 20-year horizon.

LAFCo is required to make five written determinations when establishing, amending, or updating an SOI for any local agency that address the following (§56425(c)):

1. The present and planned land uses in the area, including agricultural and open-space lands.
2. The present and probable need for public facilities and services in the area.
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.
5. For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

DISADVANTAGED UNINCORPORATED COMMUNITIES

SB 244 (Chapter 513, Statutes of 2011) made changes to the CKH Act related to "disadvantaged unincorporated communities," including the addition of SOI determination #5 listed above. Disadvantaged unincorporated communities, or "DUCs," are inhabited territories (containing 12 or more registered voters) where the annual median household income is less than 80 percent of the statewide annual median household income.

On March 26, 2012, LAFCo adopted a "Policy for the Definition of 'Inhabited Territory' for the Implementation of SB 244 Regarding Disadvantaged Unincorporated Communities", which identified 21 inhabited unincorporated communities for purposes of implementing SB 244.

CKH Act Section 56375(a)(8)(A) prohibits LAFCo from approving a city annexation of more than 10 acres if a DUC is contiguous to the annexation territory but not included in the proposal, unless an application to annex the DUC has been filed with LAFCo. The legislative intent is to prohibit "cherry picking" by cities of tax-generating land uses while leaving out under-served, inhabited areas with infrastructure deficiencies and lack of access to reliable potable water and wastewater services. DUCs are recognized as social and economic communities of interest for purposes of recommending SOI determinations pursuant to Section 56425(c).

ORGANIZATION OF MSR/SOI STUDY

This report has been organized in a checklist format to focus the information and discussion on key issues that may be particularly relevant to the subject agency while providing required LAFCo's MSR and SOI determinations. The checklist questions are based on the Cortese-Knox-Hertzberg Act, the LAFCo MSR Guidelines prepared by the Governor's Office of Planning and Research and adopted Yolo LAFCo local policies and procedures. This report provides the following:

- Provides a description of the subject agency;

- Provides any new information since the last MSR and a determination regarding the need to update the SOI;
- Provides MSR and SOI draft determinations for public and Commission review; and
- Identifies any other issues that the Commission should consider in the MSR/SOI.

AGENCY PROFILE

Describe the agency, its location, history, number of employees, structure, services it provides, etc.. Use points and reference roads, (for example ... north of the City of Davis between CR 27 and CR 31....). Include a map of the existing agency boundary (including SOI boundary)

[Insert Figure 1 – Location Map]

AFFECTED AGENCIES

Per Government Code Section 56427, a public hearing is required to adopt, amend, or revise a sphere of influence. Notice shall be provided at least 21 days in advance and mailed notice shall be provided to each affected local agency or affected County, and to any interested party who has filed a written request for notice with the executive officer. Per Government Code Section 56014, an affected local agency means any local agency that overlaps with any portion of the subject agency boundary or SOI (included proposed changes to the SOI).

The affected local agencies for this MSR/SOI are:

County/Cities:

- City of Davis
- City of West Sacramento
- City of Winters
- City of Woodland
- County of Yolo

County Service Areas (CSAs)

- Dunnigan, El Macero, Garcia Bend, Madison-Esparto Regional CSA (MERCASA), North Davis Meadows, Snowball, Wild Wings, and Willowbank

School Districts:

- Davis Joint Unified.
- Esparto Unified
- River Delta Unified
- Washington Unified
- Winters Joint Unified

Woodland Joint Unified

Special Districts:

- Cemetery District – Capay, Cottonwood, Davis, Knight’s Landing, Mary’s, Winters
- Community Service District – Cacheville, Esparto, Knight’s Landing, Madison
- Fire Protection District – Capay, Clarksburg, Dunnigan, East Davis, Elkhorn, Esparto, Knights Landing, Madison, No Man’s Land, Springlake, West Plainfield, Willow Oak, Winters, Yolo, Zamora
- Sacramento-Yolo Port District
- Reclamation District – 150, 307, 537, 730, 765, 785, 787, 827, 900, 999, 1600, 2035, 2076, 2120
- Yolo County Resource Conservation District
- Water District – Dunnigan, Knight’s Landing Ridge Drainage, YCFCWCD, Yolo-Zamora

Multi-County Districts:

- Reclamation District – 108 (Colusa), 2068 (Solano), 2093 (Solano)
- Water District – Colusa Basin Drainage
- Sacramento-Yolo Mosquito Vector Control District

MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- Growth and Population
- Disadvantaged Unincorporated Communities
- Capacity, Adequacy & Infrastructure to Provide Services
- Financial Ability
- Shared Services
- Accountability
- Other

1. GROWTH AND POPULATION

Growth and population projections for the affected area.	YES	MAYBE	NO
a) Is the agency’s territory or surrounding area expected to experience any significant population change or development over the next 5-10 years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Will population changes have an impact on the subject agency’s service needs and demands?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Will projected growth require a change in the agency’s service boundary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

a) Describe the current and projected population.

Describe any reasonably foreseeable development projects in the territory or surrounding area over the next 5-10 years.

- b)
- c)

Growth and Population MSR Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

SUGGESTED REFERENCES:

- U.S. Census Bureau- Current Population
<http://quickfacts.census.gov/qfd/states/06000.html>
- U.S Department of Finance- Population Projections
<http://www.dof.ca.gov/research/demographic/reports/view.php#objCollapsiblePanelProjectionsAnchor>
- SACOG Projections
- City and/or County General Plans
- City and/or County planning departments

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) Does the subject agency provide public services related to sewers, municipal and industrial water, or structural fire protection?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (80% or less of the statewide median household income)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) If "yes" to both a) and b), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community (if "no" to either a) or b), this question may be skipped)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) Please see agency profile. A "yes" response indicates that the agency provides a service that may trigger the provisions of SB 244 and a LAFCo determination regarding any disadvantaged unincorporated communities within or adjacent to the agency's sphere of influence is required. A "no" response indicates that the provisions of SB 244 would not apply to a SOI update, if applicable.

b) The term “Inhabited Unincorporated Communities” is defined per Commission adopted policy as those areas on the County of Yolo 2030 General Plan Land Use Map (see Figures LU-1B through LU-1H) that contain land use designations that are categorized as Residential by Table LU-6. The communities of Rumsey and West Kentucky are also included in this definition (even though the current land use designations are Agriculture (AG) and Commercial Local (CL) respectively) because their existing uses are residential. These communities are as follows:

Binning Farms	Guinda	Rumsey
Capay	Knights Landing	West Kentucky
Clarksburg	Madison	West Plainfield
Dunnigan	Monument Hills	Willow Oak
El Macero	North Davis Meadows	Willowbank
El Rio Villa	Patwin Road	Yolo
Esparto	Royal Oak	Zamora

If any of the above listed communities are located within the agency’s territory or surrounding area:

- Describe the current statewide median household income. Define what 80% of that would be, in order to determine the median household income threshold for being defined as a disadvantaged unincorporated community.
- Provide median household income data on the inhabited unincorporated community, If applicable, and determine if they are considered “disadvantaged unincorporated communities” according to SB 244.
- Describe the location and characteristics of the DUC.

If none of these communities are located within or surrounding the agency’s territory, just say so and income information is not needed.

c) Is there any way to extend services to the DUC? Is it feasible?

Disadvantaged Unincorporated Communities MSR Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

SUGGESTED REFERENCES:

- U.S. Census Bureau- Median Household Incomes
<http://quickfacts.census.gov/qfd/states/06000.html>
<http://factfinder2.census.gov/faces/nav/jsf/pages/index.xhtml>

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) Are there any deficiencies in agency capacity to meet service needs of existing development within its existing territory?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Are there any issues regarding the agency's capacity to meet the service demand of reasonably foreseeable future growth?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Are there any concerns regarding public services provided by the agency being considered adequate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Are there any significant infrastructure needs or deficiencies to be addressed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) Are there changes in state regulations on the horizon that will require significant facility and/or infrastructure upgrades?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion: (responses can be combined if appropriate)

- a)
- b)
- c)
- d)
- e)
- f)

Capacity and Adequacy of Public Facilities and Services MSR Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

For “NO” responses: Be brief but clearly demonstrate why the answer is no.

For “YES” or “MAYBE” responses: Discuss the reasoning for your response in detail.

Responses may require discussion of the following issues:

- Describe the organization’s service delivery system, including any infrastructure or facilities.
- Discuss any complaints filed by community members or neighboring organizations.
- Discuss any compliance issues with State regulations.
- Describe the potential for future population growth or development, and discuss the organization’s ability to meet the expanding service delivery demands that will accompany that growth. In particular, consider infrastructure or staffing expansions that will be required to meet the additional demand for services.
- Describe both near-term and long-term infrastructure needs and deficiencies.
- Discuss the organization’s plan for dealing with upcoming infrastructure needs and deficiencies.
- If the agency provides sewer, municipal and industrial water, or structural fire protection services, describe any disadvantaged unincorporated communities within or contiguous to the organization’s sphere of influence. Describe the level and adequacy of services that these communities are receiving and identify any service deficiencies that should be addressed.

SUGGESTED REFERENCES:

- Yolo County General Plan
<http://www.yolocounty.org/Index.aspx?page=1514>
- Agency General Plan, Facility Master Plan or Capital Improvement Plan

4. FINANCIAL ABILITY

Financial ability of agencies to provide services.

	YES	MAYBE	NO
a) Does the organization routinely engage in budgeting practices that may indicate poor financial management, such as overspending its revenues, failing to commission independent audits, or adopting its budget late?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Is the organization lacking adequate reserve to protect against unexpected events or upcoming significant costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| c) Is the organization’s rate/fee schedule insufficient to fund an adequate level of service, and/or is the fee inconsistent with the schedules of similar service organizations? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d) Is the organization unable to fund necessary infrastructure maintenance, replacement and/or any needed expansion? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e) Is the organization lacking financial policies that ensure its continued financial accountability and stability? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f) Is the organization’s debt at an unmanageable level? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Discussion:

a) **Budget:**

Describe the organization’s budget cycle, who is responsible for approving the organization’s budget, and whether budgets are passed regularly and on-time.

Discuss whether the organization has regular independent audits.

Describe the organization’s major expenditure categories (Include a 5-year trend chart).

Discuss how the expenditures have changes since the previous MSR/SOI.

Discuss any opportunities to reduce expenditures.

Describe the organization’s major revenue sources (Include a 5-year trend chart).

Describe any grants or donations the organization has received since the previous MSR/SOI.

Discuss how revenues have changed since the previous MSR/SOI.

Discuss the stability of the revenue sources.

Discuss any opportunities to increase revenues.

Describe the organization’s “revenues less expenditures” and end of year fund balances (Include a 5-year trend chart).

b) **Reserves:**

Describe the organization’s reserve and contingency fund balances (Include a 5-year trend chart).

Describe the organization’s reserve and/or contingency fund policies.

Discuss whether the organization regularly contributes to the reserve, and if so, how much.

Discuss whether the organization has used its reserve or contingency fund recently.

Discuss whether the organization's level of reserve is adequate to protect against unexpected events or upcoming significant costs.

c) **Rate/Fee Schedule:**

Describe the organization's rate/fee schedule.

Discuss when the rate/fee schedule was adopted, and describe any recent efforts to alter the rate/fees schedule.

Compare the organization's rate/fee schedule to other organization's providing similar services in the region.

Describe the relationship between the rate/fee structure and level of service.

d) **Infrastructure Maintenance and Replacement:**

Describe the organization's capital improvement plan and/or infrastructure maintenance and replacement schedule.

Discuss whether the organization is on track with the timeline outlined in its infrastructure plan.

Discuss the organization's plans for funding upcoming maintenance and replacements.

e) **Financial Policies:**

Describe the organization's financial policies.

Discuss whether the policies are in keeping with best practices.

Discuss when the policies were adopted, and if they are appropriately updated.

f) **Debt:**

Describe any debt that the organization is currently repaying, including the total original amount and remaining balance, type of debt, interest rate, use of debt, and payment schedule.

Describe any debt that has been paid off by the organization since the most recent MSR/SOI.

Discuss any debt the organization expects to incur in the near future.

Describe the organization's debt management policy.

Financial Ability MSR Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

For "NO" responses: Be brief but clearly demonstrate why the answer is no, cite sources, etc.

For "YES" or "MAYBE" responses: Discuss the reasoning for your response in detail.

SUGGESTED RESOURCES:

- Budget Reports/Financial Statements
 - Independent Audits/ Comprehensive Annual Financial Report (CAFR)
 - Grant Donation History
 - Rate/Fee Schedule
 - California State Controller's Office- Special District Annual Financial Reports
 - Reports include revenues, expenditures, and long-term debt information for every California special district
- http://www.sco.ca.gov/ard_locarep_districts.html
- Government Finance Officers Association- Best Practices
- http://www.gfoa.org/index.php?option=com_content&task=view&id=118&Itemid=130

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

	YES	MAYBE	NO
a) Is the agency currently sharing services or facilities with other organizations? If so, describe the status of such efforts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Are there any opportunities for the organization to share services or facilities with neighboring or overlapping organizations that are not currently being utilized?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Are there any governance options that may produce economies of scale and/or improve buying power in order to reduce costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Are there governance options to allow appropriate facilities and/or resources to be shared, or making excess capacity available to others, and avoid construction of extra or unnecessary infrastructure or eliminate duplicative resources?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion: (responses can be combined if appropriate)

- a)
- b)
- c)
- d)

Shared Services MSR Determination

Yolo LAFCo

MSR/SOI for xxxxxxx
Date

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

For "NO" responses: Be brief but clearly demonstrate why the answer is no.

For "YES" or "MAYBE" responses: Discuss the reasoning for your response in detail.

Responses may require discussion of the following issues:

- Describe organizations within proximity to the organization that offer similar services.
- Discuss shared services or use of facilities that are currently being implemented.
- Discuss opportunities for shared services or facilities that are not currently being utilized.
- Discuss what actions would be required to implement those opportunities and the potential benefit of such efficiencies.

SUGGESTED RESOURCES:

- Agency interviews
- Review of any service agreements, i.e. MOUs or JPAs...

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

Accountability for community service needs, including governmental structure and operational efficiencies.

	YES	MAYBE	NO
a) Are there any issues with meetings being accessible and well publicized? Any failures to comply with disclosure laws and the Brown Act?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Are there any issues with filling board vacancies and maintaining board members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Are there any issues with staff turnover or operational efficiencies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Is there a lack of regular audits, adopted budgets and public access to these documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) Are there any recommended changes to the organization's governance structure that will increase accountability and efficiency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) Are there any governance restructure options to enhance services and/or eliminate deficiencies or redundancies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- g) Are there any opportunities to eliminate overlapping boundaries that confuse the public, cause service inefficiencies, unnecessarily increase the cost of infrastructure, exacerbate rate issues and/or undermine good planning practices?
-

Discussion: (responses can be combined if appropriate)

- a)
- b)
- c)
- d)
- e)
- f)
- g)

Accountability, Structure and Efficiencies MSR Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

For "NO" responses: Be brief but clearly demonstrate why the answer is no.

For "YES" or "MAYBE" responses: Discuss the reasoning for your response in detail.

Responses may require discussion of the following issues:

- Describe the organizations governance structure and meeting schedule.
- Describe efforts the organization has made to ensure accountability including, regularity of governance meetings, compliance with the Brown Act, and public outreach efforts.
- Describe the organizations staffing level and service delivery system.
- Describe how the organization processes complaints or service delivery issues.
- Describe any potential opportunities for consolidation with neighboring organizations that might increase accountability or efficiency.

SUGGESTED RESOURCES:

- Organization's website
- Agency Interviews
- Customer feedback

7. OTHER ISSUES

Any other matter related to effective or efficient service delivery, as required by commission policy.

	YES	MAYBE	NO
a) Are there any other service delivery issues that can be resolved by the MSR/SOI process?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

a) Describe the additional issue.

Discuss opportunities for resolution

Other Issues MSR Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

SUGGESTED RESOURCES:

- Organization's website
- Agency interviews or discussion with Supervisorial District staff.

SPHERE OF INFLUENCE STUDY

On the basis of the Municipal Service Review:

- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency’s SOI is recommended and SOI determinations HAVE NOT been made.

- Staff has reviewed the agency’s Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency’s SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

SPHERE OF INFLUENCE MAP(S)

Insert Figure(s) of existing SOI (and proposed SOI if applicable)

POTENTIALLY SIGNIFICANT SOI DETERMINATIONS

If no SOI is recommended, the following determinations sections should be deleted from the study.

The SOI determinations below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages.

- Present and Planned Land Uses
- Need for Public Facilities and Services
- Capacity and Adequacy of Provide Services
- Social or Economic Communities of Interest
- Disadvantaged Unincorporated Communities

1. PRESENT AND PLANNED LAND USES

The present and planned land uses in the area, including agricultural and open-space lands.

	YES	MAYBE	NO
a) Are there any present or planned land uses in the area that would create the need for an expanded service area?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Would the SOI conflict with planned, orderly and efficient patterns of urban development?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Is there a conflict with the adopted SACOG Metropolitan Transportation Plan/Sustainable Communities Strategy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Would the SOI result in the loss of prime agricultural land or open space?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) Would the SOI impact the identity of any existing communities; e.g. would it conflict with existing postal zones, school, library, sewer, water census, fire, parks and recreation boundaries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) Are there any natural or made-made obstructions that would impact where services can reasonably be extended or should otherwise be used as a logical SOI boundary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g) Would the proposed SOI conflict with a Census boundary, such that it would compromise the ability to obtain discrete data?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion: (responses can be combined if appropriate)

- a)
- b)
- c)
- d)
- e)
- f)
- g)

Present and Planned Land Uses SOI Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

2. NEED FOR PUBLIC FACILITIES AND SERVICES

The present and probable need for public facilities and services in the area.

	YES	MAYBE	NO
a) Would the SOI conflict with the Commission’s goal to increase efficiency and conservation of resources by providing essential services within a framework of controlled growth?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Would the SOI expand services that could be better provided by a city or another agency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Does the SOI represent premature inducement of growth or facilitate conversion of agriculture or open space lands?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Does the SOI conflict with the Regional Housing Needs Analysis (RHNA) or other SACOG growth projections?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) Are there any areas that should be removed from the SOI because existing circumstances make development unlikely, there is not sufficient demand to support it or important open space/prime agricultural land should be removed from urbanization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) Have any agency commitments been predicated on expanding the agency’s SOI such as roadway projects, shopping centers, educational facilities, economic development or acquisition of parks and open space?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion: (responses can be combined if appropriate)

- a)
- b)
- c)
- d)
- e)
- f)

Need for Public Facilities and Services SOI Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

SUGGESTED RESOURCES:

- SAGOC SCS land use map
- County General Plan
- Agency Capital Improvement Plans

3. CAPACITY AND ADEQUACY OF PROVIDED SERVICES

The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

	YES	MAYBE	NO
a) Are there any issues regarding water availability and sewer capacity for the proposed SOI territory?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Are there any issues regarding the agency's willingness and ability to extend services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Are there any issues with the agency's ability to maintain an adequate level of service currently and/or with future extension of services per the proposed SOI?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion: (responses can be combined if appropriate)

- a)
- b)
- c)

Capacity and Adequacy of Provided Services SOI Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

4. SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST

The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

	YES	MAYBE	NO
a) Are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (same as MSR checklist question 2b)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

a) Please see response to MSR checklist question 2b.

Social or Economic Communities of Interest SOI Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

5. DISADVANTAGED UNINCORPORATED COMMUNITIES

For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

	YES	MAYBE	NO
a) Does the subject agency provide public services related to sewers, municipal and industrial water or structural fire protection (same as MSR checklist question 2a)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) If yes, does the proposed SOI exclude any disadvantaged unincorporated community (per MSR checklist question 2b) where it either may be feasible to extend services or it is required under SB 244 to be included?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

a) Please see response to MSR checklist question 2a.

b)

Disadvantaged Unincorporated Communities SOI Determination

Summary/concluding statement regarding the determination as a whole for use in staff reports, resolutions, findings, etc.

REFERENCES

ATTACHMENTS



Public Hearings 6.

LAFCO

Meeting Date: 03/27/2014

Information

SUBJECT

Consider the Proposed LAFCo Budget for Fiscal Year 2014/15 and Set May 22, 2014 as the Public Hearing Date to Approve the Final Budget.

RECOMMENDED ACTION

1. Receive staff presentation on the Proposed Budget for Fiscal Year 2014/15.
2. Open the Public Hearing for public comments on the item.
3. Close the Public Hearing.
4. Consider the information presented in the staff report and during the Public Hearing. Discuss and direct staff to make any changes deemed appropriate.
5. Set May 22, 2014 as the Public Hearing to consider approving the Final LAFCo Budget for Fiscal Year 2014/15.

FISCAL IMPACT

The attached LAFCo budget includes proposed revenues and expenditures for LAFCo for the 2014/15 fiscal year (FY). This proposed budget maintains adequate support for the Commission to meet its responsibilities under the Cortese-Knox-Hertzberg (CKH) Act and the Shared Services Program for FY 14/15. Adopting a final budget in May will ensure LAFCo is adequately funded to meet its legal obligations and maintain the shared services program.

REASONS FOR RECOMMENDED ACTION

Yolo County LAFCo adopts an annual budget with notice to the four cities and Yolo County. In accordance with the CKH Act, a proposed budget must be adopted by May 1 and final budget by June 15 of each year. Following approval of the final budget and no later than July 1, the auditor requests payment from each agency. In order to meet these time lines, the final budget is scheduled to be adopted at the May 22, 2014 LAFCo Commission meeting and invoices will go out thereafter.

In accordance with the CKH Act, the cities and County split the cost of LAFCo funding 50/50. A formula for the split of the cities' share is outlined in Government Code Section 56381 (b)(1); which would be in proportion to a city's tax revenue or an alternative method approved by a majority of the cities. Beginning in FY 2007-08, the cities of Yolo County developed an alternative formula to apportion their 50% of LAFCo funding by averaging a city's general tax revenue (less grant monies) and population.

A more detailed table detailing the formula is attached for review (this agenda software program does not

handle tables well). In summary, the breakdown of agency apportionment of the LAFCo budget is as follows:

City of Davis 17.05%
City of West Sacramento 16.37%
City of Winters 1.61%
City of Woodland 14.96%
County of Yolo 50.00%

BACKGROUND

Revenues

The Revenues include anticipated income from other agencies, interest, and fees. The following lists the draft budget cost to each agency and increase amount from the last fiscal year.

City of Davis \$76,557 (increase of \$14,120)
City of West Sacramento \$73,501 (increase of \$13,608)
City of Winters \$7,230 (increase of \$1,326)
City of Woodland \$67,181 (increase of \$12,405)
County of Yolo \$224,469 (increase of \$41,469)

The draft budget would result in an 22.6% increase in agency costs, which is explained in detail below. However there is a Fund Balance available of \$43,405 which, if applied, would reduce the increase to 10.7%.

Fund Balance

There is currently \$183,405 in LAFCo's fund balance that is not currently appropriated. However, based on our last audit we have an estimated liability of \$50,000 for other post-employment benefits (OPEB) for the previous retired Executive Officer. At the February 2014 meeting the Commission approved moving these funds into a restricted cash account. Staff recently finalized an agreement with the County to share in these OPEB costs since the majority of the previous Executive Officer's employment was with Yolo County, but LAFCo will still need to have the liability recalculated by an actuary, presumably when LAFCo contracts for the next audit in FY 15/16. Per LAFCo's Administrative Policies and Procedures the Commission should strive to include a contingency budget equal to or greater than 20% of the overall budget. With the OPEB and contingency set aside, \$43,405 of the fund balance remains that could be used to offset agency costs.

Staff will have an opportunity to review the proposed budget and the available fund balance with the city and county managers on Friday, March 21, 2014 and staff will provide any updated recommendations if requested.

Expenditures

Salaries and Benefits

Overall, the total salary and benefits is projected to increase 10% from the current year's adjusted budget. This is due to:

- A projected 5% step increase for the Executive Officer
- Hiring a new half time Associate Management Analyst in the fall of 2013 who would also have a projected 5% step increase
- A 2% cost of living adjustment for all three LAFCo employees that was negotiated with the County

bargaining unit in which LAFCo staff is included

These salary increases have been assumed to provide a conservative budget estimate for the Commission, however please note that these increases are discretionary.

Services and Supplies

Overall, LAFCo related expenditures in services and supplies are projected to increase by 15% in the next fiscal year. Staff maintained or trimmed the proposed budget in individual accounts as much as reasonable to reflect actual costs to ensure there is no "fluff" in the budget.

The primary reason for a increase in services and supplies is due an increase in professional services. As discussed in last month's work plan, staff anticipates contracting out two relatively significant Municipal Service Reviews (MSRs) next fiscal year, one for all the fire protection districts and the other for the City of Davis including its associated County Service Areas (CSAs). The MSR we contracted for this year was \$42,000 so staff assumed 2 x \$40,000 = \$80,000 for the estimate. With the current workload in shared services, its unrealistic to complete these studies in house in addition to catching up on the MSRs staff is already behind on. LAFCo's commitment to shared services is a worthwhile effort, but it does require staff time and resources. Hopefully, the cities and County will concur that the value obtained is worth the cost.

Conclusion

The proposed budget maintains adequate support for the Commission to meet the responsibilities of the Cortese-Knox-Hertzberg (CKH) Act and the Shared Services Program. Overall, the expenditures have grown as the scale and scope of the shared services program continues to increase. The shared services program is LAFCo value-added but it does come at a cost. Ultimately, the Commission representing the cities and the County need to determine if the value is worth the additional cost.

Attachments

Item 6-ATTs A/B 2014/15 Proposed Budget

Item 6-ATT C City Apportionment

Item 6-ATT D 2014/15 MSR/SOI Schedule

Form Review

Inbox

Tracey Dickinson LAFCO
Christine Crawford
Form Started By: Christine Crawford
Final Approval Date: 03/20/2014

Reviewed By

Tracey Dickinson
Christine Crawford

Date

03/19/2014 03:17 PM
03/20/2014 10:08 AM
Started On: 03/18/2014 08:33 PM

PROPOSED LAFCO BUDGET - FINANCING SOURCES - SCHEDULE A
 FISCAL YEAR 2014/15
 FUND NO: 368

Attachment A

Account #	Account Name	FY 13/14 Revenue Budgeted	FY 14/15 Proposed Revenue	Net Change	Agency Apportionment FY 14/15
REVENUES					
82-4100	INTEREST	\$ 1,500	\$ 1,500	\$ -	
82-5820	OTHER GOVT AGENCY-COUNTY	\$ 183,000	\$ 224,469	\$ 41,469	50.00%
82-5821	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 59,893	\$ 73,501	\$ 13,608	16.37%
82-5822	OTHER GOVT AGENCY-WOODLAND	\$ 54,776	\$ 67,181	\$ 12,405	14.96%
82-5823	OTHER GOVT AGENCY-WINTERS	\$ 5,904	\$ 7,230	\$ 1,326	1.61%
82-5824	OTHER GOVT AGENCY-DAVIS	\$ 62,437	\$ 76,557	\$ 14,120	17.05%
82-6225	LAFCO FEES	\$ 6,000	\$ 3,000	\$ (3,000)	
82-7600	OTHER SALES				
	FUND BALANCE CONTINGENCY OFFSET	\$ 74,328	\$ 90,000	\$ 15,672	
					\$ 448,938.00
	TOTAL AGENCY FY 14/15 COST	\$ 366,010	\$ 448,938	\$ 82,928	
	TOTAL OTHER SOURCES	\$ 81,828	\$ 94,500	\$ 12,672	
	TOTAL FINANCING SOURCES	\$ 447,838	\$ 543,438	\$ 95,600	
FUND BALANCE					
	CURRENT FUND BALANCE	\$ 183,405			
	OPEB LIABILITY	\$ (50,000)			Per FY 11/12 Audit
	CONTINGENCY	\$ (90,000)			Contingency 20% per Admin Policy
	REMAINING FUND BALANCE AVAILABLE	\$ 43,405			

PROPOSED LAFCO BUDGET - FINANCING USES - SCHEDULE B
 FISCAL YEAR 2014/15
 FUND NO: 368

Attachment B

Account #	Account Name	FY 2013/14 Adjusted Budget	FY 14/15 Proposed Budget	Net Change	Explanation of Change
SALARIES AND BENEFITS					
86-1101	REGULAR EMPLOYEES	\$ 175,377	\$ 193,000	\$ 17,623	EO Step D to E 5% increase 6/2015*
86-1102	EXTRA HELP			\$ -	Assoc. Mgmt Analyst Step B to C 5% increase 4/2015*
86-1103	OVERTIME			\$ -	* Discretionary annual merit steps
86-1201	RETIREMENT	\$ 33,432	\$ 39,677	\$ 6,245	employees pay full 8% towards retirement
86-1202	OASDI	\$ 12,765	\$ 13,871	\$ 1,106	
86-1203	MEDICARE TAX	\$ 3,085	\$ 3,403	\$ 318	
86-1400	UNEMPLOYMENT INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1500	WORKER'S COMPENSATION INSURANCE	\$ 1,500	\$ 1,500	\$ -	
86-1600	CAFETERIA PLAN BENEFITS	\$ 55,769	\$ 61,362	\$ 5,593	includes health, dental, vision, life insurance
86-1999	SALARY ALLOCATION/ADJUSTMENT	\$ (8,096)	\$ (10,227)	\$ (2,131)	reimbursement from County for 1/2 analyst benefits
	TOTAL SALARY & BENEFITS	\$ 275,332	\$ 304,086	\$ 28,754	new 1/2 time analyst
SERVICES AND SUPPLIES					
86-2090	COMMUNICATIONS	\$ 3,000	\$ 3,000	\$ -	
86-2130	FOOD	\$ 500	\$ 350	\$ (150)	
86-2202	INSURANCE - PUBLIC LIABILITY	\$ 1,000	\$ 1,000	\$ -	LAFCo's liability insurance through YCPARMA
86-2271	MAINTENANCE - EQUIPMENT	\$ 500	\$ 500	\$ -	
86-2330	MEMBERSHIPS	\$ 2,900	\$ 3,100	\$ 200	CALAFCO/APA dues increase
86-2360	MISCELLANEOUS	\$ 500	\$ 250	\$ (250)	
86-2390	OFFICE EXPENSE	\$ 1,000	\$ 750	\$ (250)	
86-2391	OFFICE EXPENSE - POSTAGE	\$ 750	\$ 500	\$ (250)	
86-2392	OFFICE EXPENSE - PRINTING	\$ 750	\$ 1,000	\$ 250	
86-2417	IT SERVICES - Dept System Maintenance	\$ 970	\$ 1,048	\$ 78	
86-2418	IT SERVICES - Enterprise/Resource/Planning	\$ 1,242	\$ 1,354	\$ 112	
86-2419	IT SERVICES - Connectivity	\$ 2,696	\$ 3,000	\$ 304	Cost to be finalized before final budget
86-2421	AUDITING & FISCAL SERVICES	\$ 6,000	\$ 6,000	\$ -	Set aside for audit per 3 yr cycle
86-2422	INFORMATION TECH SERVICES	\$ 400	\$ 400	\$ -	GIS Software License
86-2423	LEGAL SERVICES	\$ 10,500	\$ 7,500	\$ (3,000)	
86-2429	PROFESSIONAL & SPECIALIZED SERVICES	\$ 30,000	\$ 80,000	\$ 50,000	Assumes contracting out 2 MSRs @ \$40k each
	PROF SERVICES - SHARED SERVICES (SSP)	\$ 50,000	\$ 20,000	\$ (30,000)	Placeholder - future shared services studies unknown
86-2460	PUBLICATIONS & LEGAL NOTICES	\$ 1,500	\$ 1,500	\$ -	
86-2491	RENTS & LEASES - EQUIPMENT	\$ 1,500	\$ 1,500	\$ -	
86-2495	RECORDS STORAGE "ARCHIVES"	\$ 400	\$ 400	\$ -	
86-2548	TRAINING EXPENSE	\$ 10,000	\$ 12,000	\$ 2,000	New staff + air travel for conferences
86-2610	TRANSPORTATION & TRAVEL	\$ 1,500	\$ 2,000	\$ 500	
86-3102	PAYMENTS TO OTHER GOVT INSTITUTIONS	\$ 1,000	\$ 1,000	\$ -	Costs are charged back to applicants
	TOTAL SERVICES & SUPPLIES	\$ 128,608	\$ 148,152	\$ 19,544	
OTHER FINANCING USES					
86-6110	PC EQUIPMENT REPLACEMENT FUND	\$ 1,200	\$ 1,200	\$ -	Set aside to upgrade 3 computers every 4 yrs
86-9900	APPROPRIATIONS FOR CONTINGENCY	\$ 40,829	\$ 90,000	\$ 49,171	Last FY contingency \$74,328 (budget adjustment)
	TOTAL APPROPRIATIONS	\$ 445,969	\$ 543,438	\$ 97,469	

Agency Apportionment

In accordance with the CKH Act, the cities and County split the cost of LAFCo funding 50/50. A formula for the split of the cities' share is outlined in Government Code Section 56381 (b)(1); which would be in proportion to a city's tax revenue or an alternative method approved by a majority of the cities. Beginning in FY 2007-08, the cities of Yolo County have developed an alternative formula to apportion their 50% of LAFCo funding by averaging a city's general tax revenue (less grant monies) and population.

The table below illustrates the formula and percentage apportionment of the Yolo LAFCo budget for this fiscal year. The percentages fluctuate slightly from year to year but overall remain relatively consistent. The latest Department of Finance population estimates are for January 1, 2013 and the latest report from the State Controller's Cities Annual Report is for FY 10/11. The Cities Annual Report for FY 11/12 is typically posted by now and if it becomes available before the May meeting, we will adjust the numbers below (but it only shifts the percentage one point or less typically).

Apportionment Formula and % Share of FY 2014-15 LAFCo Budget

Agency	% City Share of Tax Revenue	% City Share of Population	% Average of Revenue and Population	% of LAFCo Budget
Davis	31%	37%	34.11%	17.05%
West Sacramento	38%	28%	32.74%	16.37%
Winters	3%	4%	3.22%	1.61%
Woodland	28%	31%	29.93%	14.96%
Yolo County	n/a	n/a	n/a	50.0%
Totals	100%	100%	100%	100%

MSR/SOI Update Schedule - Adopted February 27, 2014

Approved
02/27/14

FY Scheduled	City/District	LAFCO №	Last Updated	Resolution #	5 Yr Update Due (FY)
2012/13	Wild Wings County Service Area #14	S-035			
2013/14	Esparto Community Services District	S-039	3/24/2003	2003-04	2007/08
	Madison-Esparto Regional County Service Area (MERCOSA)	S-039	3/28/2005	2005-10	2009/10
	Madison Community Services District	S-039	6/23/2008	2008-04	2012/13
2013/14	Dunnigan County Service Area	S-019	2/27/2006	2006-01	2010/11
2013/14	Cacheville Community Services District	S-023	10/23/2006	2006-05	2011/12
2013/14	Knights Landing Community Services District	S-021	9/25/2006	2006-04	2011/12
	Knights Landing Cemetery District (Consider Combined Study)				
2014/15	Knights Landing Ridge Drainage District	S-001	3/28/2005	2005-05	2009/10
	Snowball County Service Area	S-021	3/27/2006	2006-02	2010/11
	Reclamation District 108 (Colusa)	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 150	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 307	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 537	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 730	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 765	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 785	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 787	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 827	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 900	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 999	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 1600	S-001	3/28/2005	2005-05	2009/10
	Reclamation District 2035	S-001	3/28/2005	2005-05	2009/10
	2014/15	Capay Fire Protection District	S-008	12/2/2004	2004-11
Clarksburg Fire Protection District		S-025	6/25/2007	2007-06	2011/12
Dunnigan Fire Protection District		S-015	9/19/2005	2005-14	2009/10
East Davis Fire Protection District		S-026	12/10/2007	2007-08	2012/13
Elkhorn Fire Protection District		S-024	3/26/2007	2007-01	2011/12
Esparto Fire Protection District		S-009	10/25/2004	2004-08	2009/10
Knights Landing Fire Protection District		S-016	12/5/2005	2005-18	2010/11
Madison Fire Protection District		S-013	12/2/2004	2004-12	2009/10
No Man's Land Fire Protection District		S-026	12/10/2007	2007-08	2012/13
Springlake Fire Protection District		S-004	1/17/2003	2003-01	2007/08
West Plainfield Fire Protection District		S-028	12/10/2007	2007-09	2012/13
Willow Oak Fire Protection District		S-007	12/2/2004	2004-10	2009/10
Winters Fire Protection District	S-029	9/22/2008	2008-08	2013/14	
Yolo Fire Protection District	S-017	9/19/2005	2005-15	2010/11	
Zamora Fire Protection District	S-018	9/19/2005	2005-16	2010/11	
2014/15	Yolo County Resource Conservation District	S-030	5/12/2008	2008-03	2012/13
2014/15	City of Davis	S-027	6/23/2008	2008-05	2012/13
	El Macero County Service Area	S-027	6/23/2008	2008-05	2012/13
	Willowbank County Service Area	S-027	6/23/2008	2008-05	2012/13
	North Davis Meadows County Service Area	S-022	10/23/2006	2006-06	2011/12
2015/16	City of Winters	S-029	9/22/2008	2008-08	2013/14
2015/16	City of West Sacramento	S-031	1/26/2009	2009-01	2013/14
	Garcia Bend County Service Area	S-031	1/26/2009	2009-01	2013/14
2015/16	Sac - Yolo Port District	S-033	6/22/2009	2009-03	2013/14
2016/17	City of Woodland	S-034	3/28/2011	2011-02	2015/16
2016/17	Capay Cemetery District	S-036	5/16/2011	2011-03	2015/16
	Cottonwood Cemetery District	S-036	5/16/2011	2011-03	2015/16
	Davis Cemetery District	S-037	7/26/2012	2012-05	2017/18
	Knights Landing Cemetery District	S-036	5/16/2011	2011-03	2015/16
	Mary's Cemetery District	S-036	5/16/2011	2011-03	2015/16
	Winters Cemetery District	S-036	5/16/2011	2011-03	2015/16
2018/19	Dunnigan Water District	S-038	10/24/2013	2013-04	2018/19
	Yolo County Flood Control & Water Conservation District	S-038	10/24/2013	2013-04	2018/19