

Public Hearings 6.

LAFCO

Meeting Date: 05/25/2017

Information

SUBJECT

Receive the Fiscal Year (FY) 2017/18 Final Budget, open the Public Hearing for comments, close the Public Hearing, consider and adopt the Final LAFCo Budget for FY 2017/18

RECOMMENDED ACTION

1. Receive staff presentation on the Final Budget for FY 2017/18.
2. Open the Public Hearing for public comments on the item.
3. Close the Public Hearing.
4. Consider and adopt the Final LAFCo Budget for FY 2017/18.

FISCAL IMPACT

The attached LAFCo budget includes proposed revenues and expenditures for LAFCo for FY 2017/18. This budget maintains resources for the Commission to meet its responsibilities under the Cortese-Knox-Hertzberg (CKH) Act and the Shared Services Program for FY 2017/18. 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, with the change relative to last year noted:

City of Davis: 17.73% (was 16.82%)

City of West Sacramento: 16.21% (was 16.21%)

City of Winters: 1.59% (was 1.53%)
City of Woodland: 14.47% (was 15.44%)
County of Yolo: 50.00%

BACKGROUND

The draft budget was heard and discussed at the April 27, 2017 meeting (the staff report is attached for reference). Overall, the LAFCo budget is relatively flat as compared to last year's (down \$5,020), however agency costs went up because there is not as much "extra" fund balance available to offset agency costs this year.

Two budget scenarios were presented to the Commission for direction (one option closed out a restricted account set up for OPEB costs that is no longer needed and applied the \$50,573 to offset agency costs, while the other did not). The Commission decided to select the budget option that closed the OPEB account (referenced in the April staff report as "Option 2") because the account is no longer needed and it helped offset agency costs.

Following the April meeting, staff sent the proposed budget to the city/county managers for their review and comment via email on April 27th, May 12th, and May 17th, 2017. Staff has confirmed with the managers from the City of Davis, the City of West Sacramento and Yolo County that they are okay with the proposed budget. Staff has not heard back from the City of Woodland or the City of Winters yet (although the Winters City Manager is on vacation through May 19th).

Attachments

[ATT A-LAFCo FY20017/18 Final Budget](#)

[ATT B-Staff Report and Draft FY2017/18 Budget from April Meeting](#)

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 05/17/2017

Reviewed By

Christine Crawford

Date

05/17/2017 02:21 PM
Started On: 05/12/2017 10:42 AM

Account #	Account Name	FY 16/17 Revenue Budgeted	FY 17/18 Revenue Budgeted	Net Change	Agency Apportionment FY 17/18
REVENUES					
400700	INVESTMENT EARNINGS-POOL	\$ 1,500	\$ 1,500	\$ -	
402010	OTHER GOVT AGENCY-COUNTY	\$ 181,725	\$ 211,139	\$ 29,414	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 58,905	\$ 68,448	\$ 9,543	16.21%
402040	OTHER GOVT AGENCY-WOODLAND	\$ 56,128	\$ 61,120	\$ 4,992	14.47%
402050	OTHER GOVT AGENCY-WINTERS	\$ 5,557	\$ 6,702	\$ 1,145	1.59%
402060	OTHER GOVT AGENCY-DAVIS	\$ 61,135	\$ 74,870	\$ 13,735	17.73%
403460	OTH CHRG FR SVC-LAFCO FEES	\$ -	\$ -	\$ -	
404190	OTHER SALES - TAXABLE				
	UNUSED FUND BALANCE FROM PREVIOUS FY	\$ 138,730	\$ 74,756	\$ (63,974)	
					\$ 422,278.65
	TOTAL AGENCY COST	\$ 363,449	\$ 422,279	\$ 58,830	
	TOTAL OTHER SOURCES	\$ 140,230	\$ 76,256	\$ (63,974)	
	TOTAL FINANCING SOURCES	\$ 503,679	\$ 498,535	\$ (5,144)	
FUND BALANCE					
	FUND BALANCE (AT CLOSE OF FY 15/16)	\$ 151,006			
	RESTRICTED ACCT - OPEB LIABILITY (FY 15/16)	\$ -			
	RESERVE (AUDITS EVERY 3 YRS)	\$ (5,000)			Monies held for audits every 3 years
	RESERVE (COMPUTER REPLACEMENT 4 YRS)	\$ -			Monies held for computer replacement every 4 years
300600	FUND BALANCE ASSIGNED (CONTINGENCY)	\$ (71,250)			Contingency 15% held in fund balance (per LAFCo policy)
	TOTAL TO REMAIN IN FUND BALANCE	\$ 76,250			
	"EXTRA" FUND BALANCE TO OFFSET COSTS	\$ 74,756			Extra fund balance applied to offset agency costs

Account #	Account Name	FY 16/17 Budget	FY 17/18 Budget	Net Change	Explanation of Change
SALARIES AND BENEFITS					
500100	REGULAR EMPLOYEES	\$ 223,195	\$ 245,111	\$ 21,916	
500310	RETIREMENT (CALPERS)	\$ 51,030	\$ 56,932	\$ 5,902	
500320	OASDI	\$ 15,914	\$ 17,425	\$ 1,511	
500330	FICA/MEDICARE TAX	\$ 4,032	\$ 4,456	\$ 424	
500360	OPEB - RETIREE HEALTH INSURANCE	\$ 17,908	\$ 19,609	\$ 1,701	
500380	UNEMPLOYMENT INSURANCE	\$ 400	\$ 400	\$ -	
500390	WORKERS' COMPENSATION INSURANCE	\$ 500	\$ 500	\$ -	
500400	OTHER EMPLOYEE BENEFITS	\$ 61,362	\$ 62,178	\$ 816	
	TOTAL SALARY & BENEFITS	\$ 374,340	\$ 406,611	\$ 32,270	
SERVICES AND SUPPLIES					
501020	COMMUNICATIONS	\$ 2,500	\$ 2,500	\$ -	
501030	FOOD	\$ 350	\$ 350	\$ -	
501051	INSURANCE-PUBLIC LIABILITY	\$ 500	\$ 500	\$ -	
501070	MAINTENANCE-EQUIPMENT	\$ 750	\$ 750	\$ -	
501090	MEMBERSHIPS	\$ 3,250	\$ 3,500	\$ 250	
501100	MISCELLANEOUS EXPENSE	\$ 250	\$ 250	\$ -	
501110	OFFICE EXPENSE	\$ 1,250	\$ 1,250	\$ -	
501111	OFFICE EXP-POSTAGE	\$ 500	\$ 500	\$ -	
501112	OFFICE EXP-PRINTING	\$ 1,000	\$ 1,000	\$ -	
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$ 150	\$ -	\$ (150)	
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 2,684	\$ 3,701	\$ 1,017	
501127	IT SERVICES-CONNECTIVITY	\$ 2,842	\$ 2,813	\$ (29)	
501151	PROF & SPEC SVC-AUDITG & ACCTG	\$ 5,000	\$ 5,000	\$ -	Building reserve for audits on 3 year intervals.
501152	PROF & SPEC SVC-INFO TECH SVC	\$ 400	\$ 800	\$ 400	
501156	PROF & SPEC SVC-LEGAL SVC	\$ 10,000	\$ 7,000	\$ (3,000)	Per County Counsel Estimate
501165	PROF & SPEC SVC-OTHER	\$ 5,000	\$ 10,000	\$ 5,000	MSRs "in house" this FY w/ minimal graphics/GIS support.
501165	PROF & SPEC SVC-OTHER (Shared Services (SSP))	\$ 45,000	\$ 10,000	\$ (35,000)	No specific costs for shared services anticipated
501180	PUBLICATIONS AND LEGAL NOTICES	\$ 2,000	\$ 2,000	\$ -	
501190	RENTS AND LEASES - EQUIPMENT	\$ 1,500	\$ 1,500	\$ -	
501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$ 738	\$ 860	\$ 122	
501205	TRAINING	\$ 3,200	\$ 4,200	\$ 1,000	
501210	MINOR EQUIPMENT (COMPUTERS)		\$ 1,200	\$ 1,200	New account to replace equipment pre-fund (below)
501250	TRANSPORTATION AND TRAVEL	\$ 10,800	\$ 7,500	\$ (3,300)	
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$ 1,000	\$ 1,000	\$ -	Incidental filing fees, etc.
	TOTAL SERVICES & SUPPLIES	\$ 100,664	\$ 68,174	\$ (32,490)	
OTHER FINANCING USES					
503110	TRANSFERS OUT - EQUIPMENT PRE FUND	\$ 4,800		\$ (4,800)	No longer using - for Yolo County only
503300	APPROP FOR CONTINGENCY	\$ 23,750	\$ 23,750	\$ -	20% Total - 5% Appropriated/15% in Fund Balance
	TOTAL APPROPRIATIONS	\$ 503,554	\$ 498,535	\$ (5,020)	



Public Hearings 10.

LAFCO

Meeting Date: 04/27/2017

Information

SUBJECT

Consider and adopt the proposed LAFCo budget for fiscal year 2017/18 and set May 25, 2017 as the public hearing date to approve the final budget

RECOMMENDED ACTION

1. Receive staff presentation on the Draft LAFCo Budget (Options 1 and 2) for fiscal year 2017/18.
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, direct staff to close the restricted account for OPEB liability and use these funds to offset agency costs, and adopt Draft LAFCo Budget Option 2.
5. Set May 25, 2017 as the public hearing to consider approval of the Final LAFCo Budget for fiscal year 2017/18.

FISCAL IMPACT

The attached LAFCo budget includes proposed revenues and expenditures for LAFCo for the 2017/18 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 priorities identified for FY 17/18 in the adopted LAFCo Annual Work Plan.

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 25, 2017 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 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 describing 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 for FY 2017/18 is as follows:

City of Davis	17.73%
City of West Sacramento	16.21%
City of Winters	1.59%
City of Woodland	14.47%
County of Yolo	50.00%

BACKGROUND

Overall, the draft budget for FY 17/18 decreases slightly from \$503,554 to \$498,535 (a decrease of \$5,020). Despite this small decrease overall, agency costs will go up significantly because there is much less uncommitted or "extra" fund balance from FY 15/16 that can be used to offset agency costs this year. We talked about this "bump" in agency costs at the March LAFCo Meeting during the financial statement item (in relation to LAFCo's "net position" going down). Specifically, LAFCo was able to use \$138,730 of fund balance to offset agency costs last year and we only have \$24,083 available to offset costs this fiscal year. However, there is a partial solution to this issue as described in detail below.

Revenues

The FY 17/18 expected revenues include anticipated income from other agencies and interest. Staff has not assumed any fee revenue for this year

because it tends to be minimal and uncertain (although we do expect 1-3 applications from the City of Woodland).

Budget Option 1

The following itemizes the draft budget cost for each agency (and net increase as compared to the previous fiscal year).

City of Davis \$83,855 (increase of \$22,720)
City of West Sacramento \$76,661 (increase of \$17,756)
City of Winters \$7,506 (increase of \$1,949)
City of Woodland \$68,454 (increase of \$12,326)
County of Yolo \$236,476 (increase of \$54,751)

In terms of a solution to partially ameliorate increased agency costs, LAFCo has been holding \$50,000 in a restricted account that was intended for OPEB (Other Post Employment Benefits) liability that was initially established in FY 2013/14 when a plan to address escalating OPEB costs was not yet developed. Since that time, the County has adopted a plan and OPEB costs are now included in LAFCo's Salaries and Benefits costs in the budget (Account # 500360). Therefore, these reserved funds are no longer needed and the Commission can direct staff to have this restricted account (currently valued at \$50,673) closed and use these funds to offset agency costs.

Budget Option 2

If the Commission decides to close this restricted OPEB account and use these funds to offset agency costs, resulting costs would be as follows (and net increase as compared to the previous fiscal year):

City of Davis \$74,870 (increase of \$13,735)
City of West Sacramento \$68,448 (increase of \$9,543)
City of Winters \$6,702 (increase of \$1,145)
City of Woodland \$61,120 (increase of \$4,992)
County of Yolo \$211,139 (increase of \$29,414)

Staff Recommendation

Staff recommends that the Commission direct that the restricted OPEB account be closed and use these funds to offset agency costs.

Notwithstanding these OPEB funds, LAFCo adheres to its adopted financial policy to reserve an amount equal to 20% of our overall budget as a cushion against any unforeseen costs (5% appropriated as contingency, 15% reserved in fund balance), which is relatively conservative for public

agencies. LAFCo also reserves additional funds for recurring costs such as conducting an audit every 3 years and replacing staff computers every 4 years.

Following Commission direction on the draft budget at the April meeting, staff will make any changes as directed by the Commission and send the proposed budget to the city/county managers for review and comment. Staff will report on all feedback received during the final budget hearing on May 25, 2017.

Expenditures

Salaries and Benefits

Overall, the total salary and benefits is projected to increase 8.6% from the current year's adjusted budget. This is due to:

- A projected 5% step increase for the Executive Officer (subject to Commission approval);
- A projected 5% step increase for the Management Analyst (subject to Executive Officer approval);
- A County-approved 2% cost of living (COLA) increase for all employees; and
- Cost increases for employee CALPERS and retiree health benefits.

Services and Supplies

Overall, LAFCo related expenditures in services and supplies are projected to decrease by 32.3% in the next fiscal year. We have Municipal Service Reviews (MSRs) and a new Web Transparency Report Card in the adopted work plan for FY 17/18, but all of them will be completed "in house" and will not require substantial consultant costs (just minor GIS and graphics support). The Commission decision to not complete a new MSR for the City of West Sacramento saved approximately \$40,000 in costs.

Attachments

[ATT A-Agency Apportionment Table](#)

[ATT B-Draft Budget Option 1](#)

[ATT C-Draft Budget Option 2 \(Close OPEB Restricted Account\)](#)

Form Review

Inbox

Reviewed By

Date

Christine Crawford (Originator) Christine Crawford 04/13/2017 02:33 PM

Form Started By: Christine Crawford
Final Approval Date: 04/13/2017

Started On: 04/11/2017 10:34 AM

Item 10-ATT A

Agency	General Revenue	% of General Revenue	City Population DOF 2015	% of Total City Pop	Average % of Revenue and Population	Apportionment
Davis	\$ 49,323,074	34%	68,314	37%	35.46%	17.73%
West Sacramento	\$ 52,349,259	36%	53,082	29%	32.42%	16.21%
Winters	\$ 3,563,919	2%	7,214	4%	3.17%	1.59%
Woodland	\$ 38,902,903	27%	57,526	31%	28.95%	14.47%
Yolo County						50.00%
Total	\$ 144,139,155		186,136	100%	100%	100.00%

Account #	Account Name	FY 16/17 Revenue Budgeted	FY 17/18 Proposed Revenue	Net Change	Agency Apportionment FY 17/18
REVENUES					
400700	INVESTMENT EARNINGS-POOL	\$ 1,500	\$ 1,500	\$ -	
402010	OTHER GOVT AGENCY-COUNTY	\$ 181,725	\$ 236,476	\$ 54,751	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	\$ 58,905	\$ 76,661	\$ 17,756	16.21%
402040	OTHER GOVT AGENCY-WOODLAND	\$ 56,128	\$ 68,454	\$ 12,326	14.47%
402050	OTHER GOVT AGENCY-WINTERS	\$ 5,557	\$ 7,506	\$ 1,949	1.59%
402060	OTHER GOVT AGENCY-DAVIS	\$ 61,135	\$ 83,855	\$ 22,720	17.73%
403460	OTH CHRG FR SVC-LAFCO FEES	\$ -	\$ -	\$ -	
404190	OTHER SALES - TAXABLE				
	UNUSED FUND BALANCE FROM PREVIOUS FY	\$ 138,730	\$ 24,083	\$ (114,647)	
					\$ 472,951.65
	TOTAL AGENCY COST	\$ 363,449	\$ 472,952	\$ 109,503	
	TOTAL OTHER SOURCES	\$ 140,230	\$ 25,583	\$ (114,647)	
	TOTAL FINANCING SOURCES	\$ 503,679	\$ 498,535	\$ (5,144)	
FUND BALANCE					
	FUND BALANCE (AT CLOSE OF FY 15/16)	\$ 151,006			
	RESTRICTED ACCT - OPEB LIABILITY (FY 15/16)	\$ (50,673)			
	RESERVE (AUDITS EVERY 3 YRS)	\$ (5,000)			Monies held for audits every 3 years
	RESERVE (COMPUTER REPLACEMENT 4 YRS)	\$ -			Monies held for computer replacement every 4 years
300600	FUND BALANCE ASSIGNED (CONTINGENCY)	\$ (71,250)			Contingency 15% held in fund balance (per LAFCo policy)
	TOTAL TO REMAIN IN FUND BALANCE	\$ 126,923			
	"EXTRA" FUND BALANCE TO OFFSET COSTS	\$ 24,083			Extra fund balance applied to offset agency costs

Account #	Account Name	FY 16/17 Budget	FY 17/18 Proposed Budget	Net Change	Explanation of Change
SALARIES AND BENEFITS					
500100	REGULAR EMPLOYEES	\$ 223,195	\$ 245,111	\$ 21,916	
500310	RETIREMENT (CALPERS)	\$ 51,030	\$ 56,932	\$ 5,902	
500320	OASDI	\$ 15,914	\$ 17,425	\$ 1,511	
500330	FICA/MEDICARE TAX	\$ 4,032	\$ 4,456	\$ 424	
500360	OPEB - RETIREE HEALTH INSURANCE	\$ 17,908	\$ 19,609	\$ 1,701	
500380	UNEMPLOYMENT INSURANCE	\$ 400	\$ 400	\$ -	
500390	WORKERS' COMPENSATION INSURANCE	\$ 500	\$ 500	\$ -	
500400	OTHER EMPLOYEE BENEFITS	\$ 61,362	\$ 62,178	\$ 816	
	TOTAL SALARY & BENEFITS	\$ 374,340	\$ 406,611	\$ 32,270	
SERVICES AND SUPPLIES					
501020	COMMUNICATIONS	\$ 2,500	\$ 2,500	\$ -	
501030	FOOD	\$ 350	\$ 350	\$ -	
501051	INSURANCE-PUBLIC LIABILITY	\$ 500	\$ 500	\$ -	
501070	MAINTENANCE-EQUIPMENT	\$ 750	\$ 750	\$ -	
501090	MEMBERSHIPS	\$ 3,250	\$ 3,500	\$ 250	
501100	MISCELLANEOUS EXPENSE	\$ 250	\$ 250	\$ -	
501110	OFFICE EXPENSE	\$ 1,250	\$ 1,250	\$ -	
501111	OFFICE EXP-POSTAGE	\$ 500	\$ 500	\$ -	
501112	OFFICE EXP-PRINTING	\$ 1,000	\$ 1,000	\$ -	
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	\$ 150	\$ -	\$ (150)	
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 2,684	\$ 3,701	\$ 1,017	
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501192	RENTS & LEASES-RECRDS STRGE (Archives)	\$ 738	\$ 860	\$ 122	
501205	TRAINING	\$ 3,200	\$ 4,200	\$ 1,000	
501210	MINOR EQUIPMENT (COMPUTERS)		\$ 1,200	\$ 1,200	New account to replace equipment pre-fund (below)
501250	TRANSPORTATION AND TRAVEL	\$ 10,800	\$ 7,500	\$ (3,300)	
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	\$ 1,000	\$ 1,000	\$ -	Incidental filing fees, etc.
	TOTAL SERVICES & SUPPLIES	\$ 100,664	\$ 68,174	\$ (32,490)	
OTHER FINANCING USES					
503110	TRANSFERS OUT - EQUIPMENT PRE FUND	\$ 4,800		\$ (4,800)	No longer using - for Yolo County only
503300	APPROP FOR CONTINGENCY	\$ 23,750	\$ 23,750	\$ -	20% Total - 5% Appropriated/15% in Fund Balance
	TOTAL APPROPRIATIONS	\$ 503,554	\$ 498,535	\$ (5,020)	