

FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCO)
EXECUTIVE OFFICER'S REPORT

AGENDA ITEM NO. 7

DATE: April 1, 2015
TO: Local Agency Formation Commission
FROM: David E. Fey, AICP, Executive Officer 
SUBJECT: Proposed Budget and Work Plan for Fiscal Year 2015-2016

RECOMMENDATION: Approve

Approve the Proposed FY 2015-2016 LAFCo Budget estimates as shown on the attached Exhibit "A" and provide direction with respect to any recommended changes that the Commission may desire to incorporate within the Final Budget that will be presented at the May 6, 2015 hearing.

Executive Summary

The FY 2014-2015 budget will close substantially below the original projection, largely due to lower expenditures for LAFCo legal counsel and employee benefits.

The proposed FY 2015-2016 budget is currently estimated to be \$445,159 an approximate decrease of \$47,000 from FY 2014-2015. This budget projects that current approved staffing remains the same. The proposed budget is attached as Exhibit "A."

The exploration of additional employee benefits is expected to conclude with a report to the Commission at the May meeting. Commission action on the proposed benefits has the potential to influence the final budget by approximately \$20,000.

Staff will present a final budget and work plan in May for the Commission's approval.

Overview of Budget Process

California Government Code Section 56381(a) states, "The commission shall adopt annually, following noticed public hearings, a proposed budget by May 1 and final budget by June 15. At a minimum, the proposed and final budget shall be equal to the budget adopted for the previous fiscal year unless the commission finds that reduced staffing or program costs will nevertheless allow the commission to fulfill the purposes and programs of this chapter."

The Commission's *Financial and Accounting Procedures* stipulate that "In order to get an early start on the budget and allow for careful consideration of the budget options, the Executive Officer will present a preliminary budget to the Commission in March of each year in order to obtain advance direction from the Commission."

The Commission's budget is based on a July 1st to June 30th fiscal year. All Commission recommendations will be incorporated into the final budget scheduled to be considered by the Commission at its regular hearing on May 6, 2015.

Summary of FY 2014-2015 Budget

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH) authorizes the operational costs of LAFCo to be shared one-half by the County and one-half by cities where only the County and cities are represented on the Commission. In the event that special districts choose to be represented on the Commission, LAFCo funding would then be shared one-third by the County, cities, and the special districts or by an alternative method approved pursuant to CKH.

LAFCo's operational expenses are augmented by fees established by the Commission in accordance with section 56383 of the California Government Code for services rendered to process applications for annexations, reorganizations, and detachments, as well as other LAFCo actions.

The approved FY 2014-2015 budget of \$491,963 projected application fee revenue of \$30,000; to date, fee revenue has exceeded that projection by approximately \$17,000. The FY 2014-2015 budget authorized use of the available fund balance of \$53,452 to reduce the County and city contributions to \$197,805 each to fully fund LAFCo's operating costs as authorized by State law.

Because of higher revenue and lower expenditures for office operations, LAFCo legal counsel and personnel (the latter includes authorized expenditures for extra help that were not used); staff anticipates that the FY 2014-2015 budget will close approximately \$24,000 below its original projection and with an available fund balance of approximately \$125,000 with which to fund LAFCo expenses in the first quarter of FY 2015 until County and city contributions are received.

Pursuant to GC §56381, staff recommends the proposed budget and recommends a finding that reduced staffing and program costs will nevertheless allow the Commission to fulfill the purposes and programs as described in the CKH. The finding is based on the fact that the proposed budget's continued work plan, including the MSR program, continues outreach and technical assistance to local agencies, and maintains fiscal resilience in the form of reserve funds (described later in this report).

Fresno LAFCo's Challenges for FY 2015-2016 and Beyond

The proposed budget supports the LAFCo's role as an independent planning and regulatory agency whose purposes are to encourage the orderly formation of local governmental agencies, preserve agricultural land resources, and discourage urban sprawl.

The Commission's work plan contains projects and activities that fulfill its goals and objectives. For example, the work plan supports an assertive Municipal Service Review program by funding an analyst position whose primary duty is the timely completion of the MSR program.

A proposed FY 2015-2016 work plan, attached as Exhibit "B," is presented for the Commission's consideration. It contains ongoing assignments such as the MSR program, application processing and consultation and facilitation to local agencies and the public. It also proposes a Local Agency

Workshop as an annual familiarization and facilitation event for local agencies, interested parties and other stakeholders that will be invited to participate in the discussion.

Summary of Preliminary FY 2015-2016 Revenue and Expenditure Accounts

This section presents a comparison of each preliminary account with the adopted FY 2014-2015 budget. The total recommended expenditure for FY 2015-2016 is \$445,159, which is approximately \$47,000 less than FY 2014-2015.

Based on current data, and projecting \$30,000 in application fees and an estimated \$62,890 in available fund balance to reduce the gross operating budget, the county/city apportionments are anticipated to be approximately \$176,134, respectively.

Summary of Revenue

As noted, the majority of LAFCo funding comes from local agencies represented on the Commission with incidental revenue from application fees.

Revenue (Account Number 10000) for FY 2015-2016 is projected to be approximately \$445,159 largely comprised from county/city contributions which are anticipated to be approximately \$176,134, respectively, a decrease of approximately \$21,670 from FY 2014-2015. Application fee revenue is projected to be \$30,000. No MSR preparation fee revenue is projected at this time. This could change during the fiscal year if a local agency requested an unscheduled MSR that would have to be performed by a consultant under contract with LAFCo.

Summary of Expenditures

Based on expenditures for the first eight months of the fiscal year and the anticipated expenses for the remaining four months, staff is proposing the expenditures for FY 2015-2016 as follows:

Expenditure – Office Operations (Account Number 51000) FY 2014-2015 approved approximately \$107,114; proposed FY 2015-2016 \$99,845, a decrease of approximately \$7,000, reflecting reduced Data Processing charges by Fresno County pursuant to the County/LAFCo Professional Services Agreement (PSA), and lower projected expenditures for Commission and staff education/training.

Expenditure – Personnel (Account Number 52000) FY 2014-2015 approved approximately \$311,500; proposed FY 2015-2016 \$290,514, a decrease of approximately \$21,000. Much of this decrease is attributable to projected Commission expense of \$15,000 to pay-out accumulated vacation leave for retiring County employee working for LAFCo under the PSA which eventually was not spent, the County finding the funding elsewhere.

Expenditure – Consulting Services (Account Number 53000) FY 2014-2015 approved approximately \$73,000; proposed FY 2015-2016 \$27,400, a decrease of approximately \$46,000 reflecting an anticipated continuation of the trend of reduced expenditures for LAFCo Counsel.

Summary of Reserves

As noted during staff's presentation of the preliminary FY 2015-2016 budget in March, LAFCo's annual budgets since at least FY 2007-2008 have declined from approximately \$800,000 to the proposed \$444,661. Earlier budgets included additional staffing and consulting expenses to respond to the high workload from annexation applications and the requirement to complete all municipal service reviews in a year's timeframe, and unusually high litigation expenses. As the LAFCo's operational expenses have declined, it was deemed necessary to provide sufficient fiscal resilience by establishing and maintaining reserve and contingency funds. These are summarized as follows:

Special Counsel Reserve (\$2K) is the practice of maintaining minimal funding to cover minor expenses when a conflict of interest arises with LAFCo counsel.

Contingency Reserve Fund (\$3K) as described in the Fresno LAFCo's Financial and Accounting Procedures covers emergencies and other unforeseen costs not budgeted but deemed necessary for the continued operation of the Commission. Expenditures from this fund must receive prior approval of the Commission. Emergency expense can be authorized with the approval of the Executive Officer and at least one commissioner for an amount totaling less than \$5K during a monthly period.

Legal Reserve (\$50K) as described in the Fresno LAFCo's Financial and Accounting Procedures is intended to fund significant litigation expenses that are not otherwise funded by an indemnification agreement with a third party. Expenditures from this fund must receive prior approval of the Commission.

Operational Reserve (\$100K) was approved with the Commission's FY 2014-2015 budget. These funds are available to respond to major unplanned expenses, including opportunities for major capital expenditures, or for exigent increased staffing levels. Expenditures from this fund must receive prior approval of the Commission.

Reserve Fund Balance (\$125K) is the Commission's practice of maintaining a minimal fund balance with which to start each new fiscal year prior to receipt of funds from the cities and County. It is recommended to be approximately the equivalent of three months expenses (\$40K per month).

Summary of Budget Recommendations

Based on a recent review of the Commission's account balance, by the end of FY 2014-2015, LAFCo's account balance should be \$187,890. Staff recommends that \$62,890 of this be used to reduce the County/city contributions. This figure will be refined with the final recommended budget.

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FRESNO LAFCO PROPOSED FY15-16 BUDGET SUMMARY

Revised: 3/14/15; Inclusive of 2/15 Financial Statement

#	REVENUE SUMMARY	Approved 2014/2015 Budget	Actual to Date	Estimate to Close FY 14/15	Proposed 15/16 Budget
10100	ALLOCATION COUNTY	197,805	197,805	197,805	176,134
10200	ALLOCATION CITIES	197,805	197,805	197,805	176,134
10300	APPLICATION FEES	30,000	49,932	50,000	30,000
10400	MSR PREPARATION	0	10,726	10,726	0
10500	CONTRIBUTION FROM LEGAL RESERVE	10,000	10,000	10,000	0
10600	MSR CONSULTANT CONTRACTS	0	0	0	0
10700	MSR CONTRACT ADMINISTRATION	2,901	0	0	0
10800	SPECIAL HEARINGS	0	0	0	0
10900	MISC. RECEIPTS	0	0	1,000	0
	AVAILABLE FUND BALANCE	53,452	0	0	62,890
Total		491,963	466,268	467,336	445,159
#	EXPENDITURE SUMMARY	Approved 2014/2015 Budget	Actual to Date	Estimate to Close FY 14/15	Proposed 15/16 Budget
51000	EXPENDITURE - OFFICE OPERATIONS	107,114	65,310	88,629	99,845
52000	EXPENDITURE - PERSONNEL	311,489	179,801	273,110	290,514
53000	EXPENDITURE - CONSULTING SERVICES	73,360	17,150	27,400	54,800
Total		491,963	262,262	389,139	445,159

REVENUE

Revised: 3/14/15; Inclusive of 2/15 Financial Statement

REVENUE - DESCRIPTION		Approved 2014/2015 Budget	Actual to Date	Estimate to Close FY 14/15	Proposed 15/16 Budget
10000					
10100	ALLOCATION COUNTY	197,805	197,805	197,805	176,134
10200	ALLOCATION CITIES	197,805	197,805	197,805	176,134
10300	APPLICATION FEES	30,000	49,332	50,000	30,000
10400	MSR PREPARATION	0	10,726	10,726	0
10500	CONTRIBUTION FROM LEGAL RESERVE	10,000	10,000	10,000	0
10600	MSR CONSULTANT CONTRACTS	0	0	0	0
10700	MSR CONTRACT ADMINISTRATION	2,901	0	0	0
10800	SPECIAL HEARINGS	0	0	0	0
10900	MISC. RECEIPTS	0	600	1,000	
	AVAILABLE FUND BALANCE	56,353	0	0	62,890
Total Revenue		494,864	466,268	467,336	445,159

EXPENDITURE - OFFICE OPERATIONS

Revised 3/14/15; Inclusive of 2/15 Financial Statement

51000	EXPENDITURE - OFFICE OPERATIONS	Approved		Actual to date	% Expended	Estimate	Estimate to	Proposed
		14/15	Budget			3/1/15 to 6/30/15	Close FY14-15	
51010	Office Operations Expense	6,000		3,412	57%	1,706	5,118	5,200
51020	Office Lease	30,915		19,607	63%	9,803	29,410	32,290
51030	Telecommunications	1,405		767	55%	383	1,150	3,005
51040	Liability Insurance	13,490		12,230	91%	0	12,230	13,500
51060	Copier Maintenance-Equipment	700		0	0%	179	179	600
51080	Postage	4,000		1,503	38%	752	2,255	3,500
51090	PeopleSoft HR Service	400		130	32%	0	130	0
51100	PeopleSoft Financial Charges	660		370	56%	185	555	600
51110	Data Processing Charges	19,221		9,876	51%	4,938	14,814	11,844
51120	Publication & Legal Notices	3,000		787	26%	394	1,181	2,000
51130	Postage Equipment Rental	260		137	53%	69	206	312
51140	Staff Mileage	0		0	0%	0	0	540
51150	Commission Hrg Expenses	6,500		4,797	74%	2,399	7,196	6,000
51160	Commission and Staff Education	8,000		3,817	48%	1,908	5,725	6,000
51170	Contingency Fund Expenses	3,000		50	2%	50	50	3,000
51180	Professional Memberships	6,563		6,621	101%	0	6,621	7,454
51190	Fixed Assets (Office Furniture)	3,000		1,207	40%	604	1,811	3,000
51195	Fixed Asset (Office Furniture) Depreciation	0		0	0%	0	0	1,000
Total Office Operations		107,114		65,310	61%	23,369	88,629	99,845

EXPENDITURE - PERSONNEL

Revised: 3/14/15; Inclusive of 2/15 Financial Statement

EXPENDITURE - PERSONNEL	Approved		Estimate		Proposed
	14/15 Budget	Actual to Date	3/1/15 to 6/30/15	Estimate to Close FY 14/15	15/16 Budget
52000					
52100 Executive Officer					
52110 Salary	100,000	62,724	32,276	95,000	100,000
52120 Car Allowance	6,000	4,000	2,000	6,000	6,000
52130 Worker's Comp	720	542	178	600	600
52140 Unemployment Insurance	846	268	578	846	460
52150 Retirement Contribution	7,500	4,750	2,750	7,500	10,000
52160 Employee's OASDI Contribution	7,300	3,734	3,566	7,300	5,595
52170 Health Insurance Contribution	8,430	4,206	2,103	6,310	8,430
52180 Life & Disability Contrib.	292	0	0	0	320
52195 Benefit Administration	110	0	0	0	120
Subtotal	131,198	80,225	43,451	123,676	131,525
52200 Clerk					
52210 Salary	62,000	43,175	18,825	62,000	62,000
52215 Vacation/Sick Leave Payout	15,000	0	0	0	0
52230 Workers Comp Contribution	720	542	387	600	600
52240 Unemployment Insurance	846	296	151	447	363
52250 Retirement Contribution	4,650	0	0	0	6,200
52260 Employee's OASDI Contribution	4,743	2,122	1,286	3,408	3,087
52270 Health Insurance Contribution	8,290	4,313	2,426	6,739	8,300
52280 Life & Disability Insurance Contrib.	292	0	0	0	310
52295 Benefit Administration	110	9,562	0	9,562	120
Subtotal	96,651	60,010	23,075	82,756	80,980
52300 LAFCo Analyst II					
52410 Salary	55,000	31,184	23,816	55,000	55,000
52430 Workers Comp Contribution	720	542	387	600	600
52440 Unemployment Insurance	846	857	151	1,008	151
52450 Retirement Contribution	4,125	0	0	0	5,500
52460 OASDI Contribution	4,257	3,209	658	3,867	658
52470 Health Insurance Contribution	8,290	3,774	2,320	6,094	5,820
52480 Life & Disability Insurance	292	0	0	0	160
52495 Benefit Administration	110	0	110	110	120
Subtotal	73,640	39,566	27,442	66,679	68,009
52500 Extra Help	5,000	0	0	0	10,000
52600 Intern	5,000	0	0	0	0
Total Personnel	311,489	179,801	93,968	273,110	290,514

Expenditure - Consulting Services

Revised: 3/14/15; Inclusive of 2/15 Financial Statement

EXPENDITURE - 53000 CONSULTING SERVICES		14/15 Budget	Actual to Date	Estimate to Close FY 14/15	Proposed 15/16 Budget
53100	Payroll Services	1,500	1,781	2,900	3,000
53200	Independent Financial Audit	7,000	0	0	7,000
53300	Bookkeeping Service	3,000	1,352	2,500	2,500
53310	General Accounting/Auditor	3,000	1,809	2,800	3,000
53400	Fresno County Assessor	4,500	3,025	4,500	4,500
53500	LAFCo Counsel	50,000	7,527	12,000	30,000
53600	Fresno County Elections	600	600	900	1,000
53700	Fresno County Health	1,760	1,056	1,800	1,800
53800	Special Counsel	2,000	0	0	2,000
Total Consultant Expenses		73,360	17,150	27,400	54,800

PROPOSED 2015-16 LAFCO WORK PLAN
April 1, 2015

Introduction

Fresno LAFCo's Financial and Accounting Procedures specify that before July 1st, the LAFCo Executive Officer shall prepare for the Commission's review and approval an annual work plan. The work plan is prepared in conjunction with the annual budget. The work plan identifies the purposes and plans of State Law and local policy, including requirements for service reviews, sphere of influence updates, and other mandated functions.

This work plan reflects the Fresno LAFCo's policies and procedures and the current and the dynamic needs of the local agencies in Fresno County. The work plan is composed of projects to be undertaken directly by LAFCo staff during the year.

The work plan is developed to advance the state's interests, the Commission's issues and goals.

I. The scope of the work plan is developed to be consistent with the legislature's findings and declarations:

- It is the policy of the state to encourage orderly growth and development which are essential to the social, fiscal, and economic well-being of the state.
- The logical formation and determination of local agency boundaries is an important factor in promoting orderly development and in balancing that development with sometimes competing state interests of discouraging urban sprawl, preserving open-space and prime agricultural lands, and efficiently extending government services.
- Providing housing for persons and families of all incomes is an important factor in promoting orderly development.
- This policy should be effected by the logical formation and modification of the boundaries of local agencies, with a preference granted to accommodating additional growth within, or through the expansion of, the boundaries of those local agencies which can best accommodate and provide necessary governmental services and housing for persons and families of all incomes in the most efficient manner feasible.
- The Legislature also finds that, whether governmental services are proposed to be provided by a single-purpose agency, several agencies, or a multipurpose agency, responsibility should be given to the agency or agencies that can best provide government services.

II. The projects are identified to address important issues identified by the Commission in its initial Policies, Standards, and Procedures Document, adopted in 1986 or as revised:

Fresno LAFCo identified the following list of problems and needs locally, which pertain to the Commission's responsibilities, and developed policies, standards, and procedures in this document in order to help resolve the problems and meet needs within the Commission's jurisdiction:

1. Proliferation of overlapping and competing local agencies
2. Need for more cooperation/coordination among local agencies
3. Inadequate level or range of services in county/community
4. Inadequate revenue base or adverse fiscal impacts for local agencies
5. Illogical, gerrymandered agency boundaries, islands, surrounded areas
6. Illogical agency service areas
7. Conflicts between urban and rural/agricultural land uses
8. Premature proposals and lack of development proposals
9. Phasing of agency expansion/growth
10. Determining environmental effects of proposals
11. Determining consistency with city or county general plans
12. Urban sprawl and leap frog urban development
13. Guiding urban growth away from prime agricultural lands
14. Defining agricultural lands and open space lands
15. Opposition of proposals by residents and popularity of proposals by landowners/developers
16. Provision of adequate noticing of LAFCO hearing and conducting authority hearing.

On February 18, 2015, the following *Special District Issues, 2015* were presented to the Commission:

1. No adopted annual budget, by-laws, or procedures.
2. No services.
3. District board nonfeasance.
4. Grand Jury Reports
5. Lack of staff or staff lacks T/M/F expertise.
6. Board members fulfill both policy and operational functions.
7. Lack of coordination of similar services between and among different special districts.
8. Lack of transparency and/or Brown Act compliance.
9. Changing demographics, antiquated mission.
10. Not cooperative with LAFCo on the MSR.

III. The work plan is refined to conform with Commission goals:

1. Encouraging Orderly Formation and Development of Agencies
(Government Code Section 56301)
2. Encouraging Consistency with Spheres of Influence and Recommended Reorganization Of Agencies: (Government Code Section 56425)
 - a. 102-04 Transition Agreements
3. Encouraging Orderly Urban Development and Preservation of Open Space Patterns: (Government Code Section 56300)
4. Encouraging Conservation of Prime Agricultural Lands and Open Space Areas: (Government Code Section 56377)
5. Providing Public Access to the Commission via the Internet
6. LAFCo Disadvantaged Communities Policy

Proposed 2015-16 Work Plan

Municipal Service Review Program

Issues addressed: 2-4, 6, 8, 9, 11-13

Special District Issues: 1-10

Compatible with Goals: 1-6

Pursuant to Commission direction and policy for an assertive MSR program, staff has presented a schedule of MSR updates for all local agencies.

Application processing (Pre-applications / Applications)

Issues addressed: 1-15.

Compatible with Goals: 1-6

Annexations, detachments, extensions of service, spheres of influence updates, and other district modifications that are requested by local agencies and the public, as well as any activities initiated by the Commission will be processed in accordance with statute and policy.

Consultation and facilitation to local agencies and the public

Issues addressed: 1-15

Special District Issues: 1-10

Compatible with Goals: 1, 3, 6

This project accounts for the many requests for information, interpretation, advice, and project facilitation that arise.

**Inter-agency Coordination Regarding Inactive
and/or Unresponsive Special Districts**

Issues addressed: 2, 3, 4

Special District Issues: 1-10

Compatible with Goals: 1, 3, 6

This project will consist of outreach to other agencies including but not limited to Fresno County Clerk/Registrar of Voters and the Clerk to the Fresno County Board of Supervisors, and various state agencies, to identify inactive/unresponsive special districts, consolidation of inter-agency communication to the districts, and staff resources used to either bring district activities to acceptable level or to explore and recommend district modification to the Commission.

Local Agency Spring Workshop

Issues Addressed: 3, 4, 9

Compatible with Goals: 1, 3, 6

This workshop will explain the role of LAFCo, Spheres of influence, Reorganizations, MSRs, and the Annexation Program to local agency staff, consultants, and other interested parties.

The workshop will describe the application process, critical timelines, the public hearing and conducting authority process. Staff will also walk through the sphere of influence update process and describe the function of Municipal Service Reviews. Workshop will also include a "CEQA for Special District Works" briefing.

Update of LAFCo Policies and Procedures

Issues Addressed: 2, 3, 7, 8, 11, 12, 13, 14, 15, 16

Compatible with Goals: 1-5

This was a 2014-15 project and during that year the Commission approved MSR policies, DUC implementation guidelines and annexation program guidelines.

This project for FY 15-16 is a comprehensive examination and update of Fresno LAFCo's current Policies and Procedures manual to clarify procedural and policy language, and bring the manual into full conformance with CKH. In consultation with the Commission, This project will also strive to make the document more easily understandable by local agencies and the general public.

Application Fee Analysis

Issues Addressed: 2, 3, 7, 8, 11, 12, 13, 14, 15, 16

Compatible with Goals: 1-5

This project will evaluate the Commission's application fees: do the current fees balance expenses associated with application processing; the state of subsidiary expenses (such as services provided through the Professional Services Agreement with Fresno County); the fiscal implications of waiving application fees.

Fire Transition Policy Review and Assessment

(Initially approved with the 2014-15 work plan)

Issues Addressed: 2, 8, 9

Compatible with Goals: 1, 3

A Fire Transition Policy has been in place in one form or another since the late 1970s. It was substantially revised recently to address implementation issues raised by cities. This project would review the implementation of the amended policy and outreach to local agencies to evaluate the state of fire departments, their mutual support capacities, explore options to address service transition and seek to build consensus of the policy's efficacy among local agencies.

This project will benefit from the anticipated Fresno County Fire Protection District's 2015 Strategic Plan.

Assess Agricultural Preservation Policies

(Initially approved with the 2014-15 work plan)

Issues addressed: 1, 2, 3, 6, 7, 9, 10, 12, 13, 14

Goals Addressed: 1, 2, 3, 4

Preserving open-space and prime agricultural lands is of paramount importance to the Commission. LAFCo's statutory foundation puts it in a position to develop policies that permit it to influence orderly growth without being involved in actual land uses.

This project will evaluate the effectiveness of past LAFCo policy efforts, efforts of other agencies in Fresno County, and provide recommendations on an appropriate level of commission policy, whether project-by-project or on a sphere of influence basis. This work will benefit from the work of the Fresno COG Ag Mitigation Committee.

Project: LAFCo Subcommittees (as needed)

Issues Addressed: 1-16

Compatible with Goals: 1-5

This project shall explore the benefits of establishing standing committees composed of members and alternate members to address specific administrative, policy, budgetary issues and develop recommendations in conjunction with the Executive Officer.

Each subcommittee formed at the direction of the Commission will first meet to agree upon its objectives, metrics to determine when objectives are achieved, meeting frequency and other logistics, and an anticipated close of its business and presentation of its recommendation to the Commission

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